Global SDG Accountability Report

A snapshot on the state of accountability for the 2030 Agenda
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Authors and Acknowledgements

Lead Author: Claudia Villalona

Copy Editor: Faye Leone

Contributing Authors:

- John Romano, TAP Network
- Ellery Wong, TAP Network
- Ivana Bjelic Vucinic, Global Forum for Media Development (GFMD)
- Mandeep S. Tiwana, CIVICUS
- Saionara König-Reis, Danish Institute for Human Rights
- Carlos Villalobos, Danish Institute for Human Rights
- Sesheeni Joud Selvaratnam, ActionAid Denmark
- Jean Scrimgeour, Accountability Lab
- Kirsten Brosbøl, Parliamentarians for the Global Goals
- Dr. Sanjeev Khagram, Thunderbird School of Global Management at Arizona State University
- Adam Roy Gordon, UN Global Compact Network USA
- Arelys Bellorini, World Vision International
- Eve de la Mothe Karoubi, Sustainable Development Solutions Network (SDSN)

Designer: Emilija Tanelova Miloshevikj
The drafting of this Global SDG Accountability Report has been supported by guidance from the Campaign for a Decade of Accountability for the SDGs’ Advisory Group, composed of a diverse set of experts and stakeholders – all of whom have worked extensively around issues of social accountability and the 2030 Agenda. The campaign is grateful for the contributions from these organizations and their representatives, including:

Global SDG Accountability Survey

In addition to the above contributions, the report also draws on the reflections and inputs collected from the Global SDG Accountability Survey launched by the Campaign for a Decade of Accountability for the SDGs in 2020. The survey intended to collect reflections and inputs from all interested stakeholders working to advance the implementation and accountability of the 2030 Agenda.

Finally, the drafting of this Report was supported by extensive consultations with Members and Partners of the TAP Network. We are also grateful for the inputs and insights from TAP’s Membership, and all others who provided their insights throughout the drafting process in 2020 and 2021.
On behalf of the Campaign for a Decade of Accountability for the SDGs, we are thrilled to present this first-of-its-kind Global SDG Accountability Report.

The year 2015 was a momentous occasion: governments came together to commit to a shared ambition and framework for a vision towards 2030, with the adoption of 2030 Agenda and 17 accompanying Sustainable Development Goals (SDGs). The result was a vision and plan of action for people, planet, prosperity, peace, and partnership — one that will free humanity from the tyranny of poverty and heal the planet for the benefit of future generations.

While significant efforts have been made at all levels to realize the vision of the 2030 Agenda, overall, the global community is behind schedule on achieving the ambitious targets of the SDGs. In fact, the world faces the pressing reality that, in many countries and communities, progress towards sustainable development is backsliding, especially as global trends around the protection of civic freedoms and increased frequency and impunity of human rights abuses and other atrocities against civil society are less than encouraging.

In an effort to reverse such trends and accelerate implementation of the SDGs, UN Member States pledged in their September 2019 Political Declaration of the SDG Summit to make the coming decade one of action and delivery. However, equally important to ensuring enhanced action and delivery of the 2030 Agenda, is the accountability of duty-bearers to these ambitious commitments to the SDGs and to leaving no one behind. This lies at the core of the commitment to launching a complementary “Decade of Accountability for the SDGs,” led by the TAP Network and its partners.

The Campaign is driven by the principle that governments and other duty-bearers should be accountable for not only delivery of the basic goods and services outlined throughout the SDGs, but also effectively working to secure and preserve the fundamental human rights and dignity of all people, in all contexts. On this front, the SDGs’
commitment to leaving no one behind, and reaching those furthest behind first, has the potential to become a defining moral imperative of our time. Governments must be accountable to this foundational principle of the 2030 Agenda if any progress is to be made on any of the 17 SDGs, and towards all of them.

Civil society and a wide range of stakeholder groups have important roles to play in bringing about action and delivery on the SDGs. On this front, a civil society-led “Decade of Accountability” has the potential to help guarantee that meaningful “follow-up and review” on accelerated actions and delivery occur — through monitoring progress, highlighting gaps, preventing backsliding, and safeguarding civic space, in all contexts. Moreover, civil society’s involvement in leading monitoring and accountability processes over the next ten years will help to ensure that implementation of the 2030 Agenda and SDGs is open, inclusive, participatory, and transparent — principles which are the heart and foundation of this global sustainable development framework.

The civil-society-led Campaign also recognizes that accountability is a shared endeavor that requires active participation and commitment from a wide range of stakeholders and actors at every level. As such, the multistakeholder Campaign brings together experts, organizations, and other stakeholder groups in academia, the media, the private and philanthropic sectors, local/grassroot actors, multilateral/regional institutions, and public officials to work together in a shared commitment for accountability.

The report aims to provide a “snapshot” of SDG accountability, as well as valuable perspectives across stakeholders at all levels on the role each plays in holding duty-bearers to account. We hope that the report provides a foundational understanding and platform for all stakeholders interested in taking part and driving the accountability processes for the 2030 Agenda and gives readers the necessary resources and guidance to develop their own approach and forge meaningful partnerships.

Despite the ambitious commitments made through the 2030 Agenda, and immense challenges that the international community will inevitably face to implement the SDGs at all levels, we are confident that the SDGs have set a course that will enable us to deliver on the 2030 Agenda’s promise of “transforming our world,” and lay a strong foundation on which future generations can continue to build.

To find out more about the Campaign for a Decade of Accountability, visit our website at www.sdgaccountability.org/decade
About the Campaign for a Decade of Accountability for the SDGs

Launched in 2020 under the leadership of the TAP Network, The Campaign for a Decade of Accountability for the SDGs is a multi-stakeholder partnership that mobilizes accountability actors from a wide range of sectors to support accountability for the 2030 Agenda and the SDGs. The Campaign aims to bolster concerted action and amplify efforts to hold duty-bearers to account for their commitments to sustainable development in a coordinated manner. To do this, the Campaign engages a wide range of stakeholder communities – all of whom comprise a critical piece of the accountability puzzle for the SDGs. The Campaign is complementary to the “Decade of Action and Delivery” agreed upon by governments at the 2019 SDGs Summit, and is intended to ensure that governments live up to their commitments to advance the 2030 Agenda at all levels.

Reflecting the multi-stakeholder nature of SDG accountability, the Campaign brings together diverse partners mobilizing broad networks of various stakeholder groups, including civil society, the private sector, academia, the media, National Human Rights Institutions, and philanthropy.
About the Transparency, Accountability and Participation (TAP) Network 2030

The Transparency, Accountability and Participation (TAP) Network is a broad network of civil society organizations (CSOs) that works to ensure that open, inclusive, accountable, effective governance and peaceful societies are at the heart of the 2030 Agenda for Sustainable Development, and that civil society stakeholders are recognized and mobilized as indispensable partners in the design, implementation of, and accountability for sustainable development policies, at all levels.

The TAP Network engages some of the foremost expert organizations on the issues around accountability for the 2030 Agenda, as well as Goal 16 of the Sustainable Development Goals (SDGs): ‘to promote peaceful, inclusive societies for sustainable development, to provide access to justice for all and to build effective, accountable and inclusive institutions at all levels.’ TAP benefits from the invaluable expertise, experiences, and unique perspectives of its members, all of whom come together to collaborate under the TAP Network umbrella. This work is underpinned by recognition that we maximize reach and influence when many stakeholders speak with a unified voice.

To learn more about TAP’s mission, vision and membership, explore our Strategic Plan (2020-2022).

To check out our other resources, click here.
About the Global SDG Accountability Report

The Global SDG Accountability Report is a first-of-its-kind publication that aims to survey the current state of accountability (or lack thereof) for the 2030 Agenda at subnational, national, and international levels. In addition to a varied body of expert insight, this report presents an analysis of the collected reflections and inputs from the SDG Accountability Survey, completed by a diverse set of stakeholders from around the world. In this Global SDG Accountability Report you will also find insights and recommendations for advancing accountability for the 2030 Agenda through the Campaign for a Decade of Accountability for the SDGs.

The Global SDG Accountability Report is divided into four sections that serve distinct purposes for our readers. The introduction provides a foundational understanding of the 2030 Agenda, the SDGs, and the current review, oversight, and follow-up mechanisms in place. Additionally, it outlines a contextual understanding of the ways social accountability takes shape, in general and within the specific context of the SDGs and 2030 Agenda.

The second section, “A Snapshot of SDG Accountability,” delves deeper into the current landscape, the prerequisites to accountability, and the obstacles that undermine the realization of the 2030 Agenda. This section situates the reader in the trends and challenges facing stakeholders, particularly the current reality of the COVID-19 pandemic and its implications with less than a decade left to realize the 2030 Agenda. The section ends with an analysis of the insights and recommendations collected from the Global SDG Accountability Survey launched in 2020, with respondents from around the world and across stakeholders at every level.

The third section, “Building a Global Multistakeholder Movement for SDG Accountability,” is unique in that it imparts reflections and expert knowledge from the perspective of key stakeholders involved in the movement for accountability for the SDGs, including civil society, National Human Rights Institutions, academia, journalists and the
media, local authorities, parliamentarians, global governance institutions, philanthropic donors, and the private sector. Each chapter focuses on a specific stakeholder type with an overview of who they are, their role in SDG accountability, and specifically how they can advance SDG accountability. Some stakeholder overviews also provide case studies and relevant examples of best practices within the field.

The final section, “Recommendations to Advance Accountability for the SDGs & the 2030 Agenda,” brings together the content of the entire report in the form of a call to action for a decade of accountability, from general recommendations to specific duties for each stakeholder. The following are the key recommendations outlined and discussed in this chapter:

I. Establish a Global Partnership for SDG Accountability

Establish a global, multistakeholder institution/partnership dedicated to advancing accountability for the SDGs and the 2030 Agenda that brings together all relevant actors in partnership to coordinate effectively across levels and sectors, allocate resources more efficiently, raise public awareness, empower marginalized voices, and actively facilitate an environment that supports transparency and inclusive participation.

II. Facilitate inclusive participation and engagement at all levels

Actively facilitate an enabling environment through the support of inclusive and meaningful participation for all stakeholders, particularly civil society and marginalized groups, at every level—local, national, and global—that emphasizes broad ownership at each stage of the development process—planning, implementation, and review—to lay the foundation for authentic accountability.

III. Build capacity and institutional coordination

Improve institutional, intergovernmental and/or cross-stakeholder coordination, policy coherence and capacity of development actors, particularly civil society, through more effective funding allocation and provision of technical support and capacity-building resources.
IV. **Protect civic space and basic rights, facilitate transparency and public awareness of the SDGs**

Guarantee the necessary conditions for a protected civic space and informed public to facilitate a fertile environment for accountability for the 2030 Agenda; and

V. **Advance effective and inclusive monitoring and review processes for the SDGs at all levels**

Ensure effective and inclusive oversight, review, and accountability mechanisms at all levels through accessible and quality data and participatory processes.

You can find detailed information on these recommendations in chapter IV of this report.
I. Introduction
What are the SDGs and the 2030 Agenda?

On September 25, 2015, Heads of State and Government of all 193 Member States of the United Nations (UN) adopted the 2030 Agenda for Sustainable Development (the 2030 Agenda), formally titled “Transforming our world: the 2030 Agenda for Sustainable Development,” at a special UN summit. The product of a broad and extensive consultation and negotiation process, the 2030 Agenda is envisioned to be a plan of action for people, planet, prosperity, peace, and partnership—a global 15-year plan to end poverty, protect the planet, and ensure prosperity and peace for all. An achievement in providing a shared global vision, the Agenda commits leaders to realizing sustainable development for all by 2030.2

The 2030 Agenda sets forth 17 Sustainable Development Goals (SDGs), each with a set of specific targets and indicators for a total of 169 targets. While the SDGs’ predecessor, the Millennium Development Goals (MDGs 2000-2015), focused on reducing extreme poverty and expanding access to education, the SDGs built upon this progress while also integrating the valuable lessons learned in the process. The SDGs are global in scale and universally applicable, yet flexible enough to address unique national realities, differing levels of capacity and development, and diverse challenges at the local, national, and international levels.3 The 2030 Agenda is also unprecedented in its ambitious and comprehensive approach to sustainable development, integrating economic, social, and environmental dimensions and recognizing that all 17 Goals are interlinked to varying degrees.4

In addition to the SDGs, the 2030 Agenda outlines explicit commitments and principles to guide future sustainable development initiatives. Based on the principles of global partnership and inclusive development, the 2030 Agenda pledges to “leave no one behind” in its implementation:

As we embark on this great collective journey, we pledge that no one will be left behind. Recognizing that the dignity of the human person is fundamental, we wish to see the goals and targets met for all nations and peoples and for all segments of society. And we will endeavor to reach the furthest behind first.

(2030 Agenda for Sustainable Development)5

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In short, UN Secretary-General Antonio Guterres affirms, the 2030 Agenda and the SDGs are the “global community’s roadmap to transform our world into the future we want.”

In order to realize the vision of the Agenda, the SDGs must be realized for all segments of society around the world, particularly those often left in the margins of society such as children, youth, people with disabilities, Indigenous communities, refugees, and internally displaced people.

Follow up and Review Mechanisms

The 2030 Agenda is a political declaration that is not legally binding for Member States. Despite this voluntary character, the 2030 Agenda carries a strong moral obligation for governments to follow through on their commitments. By making ambitious commitments to deliver on a wide range of sustainable development issues, governments are, in essence, declaring themselves accountable to the peoples to whom these commitments are made. Additionally, the 2030 Agenda outlines that countries have a shared responsibility to achieve the SDGs, and all have a meaningful role to play locally, nationally as well as on the global scale.

The 2030 Agenda includes “follow-up and review mechanisms” to assess the impact and progress of national implementation efforts. The High-Level Political Forum on Sustainable Development (HLPF) meets annually at UN Headquarters to track progress and gives States the opportunity to present a “Voluntary National Review” (VNR)—which is a voluntary process of reviewing progress and implementation at the national level. The Agenda also encourages countries to conduct regular and inclusive reviews of progress at the regional, national and sub-national levels drawing on contributions from “indigenous peoples, civil society, the private sector and other stakeholders, in line with national circumstances, policies and priorities.”

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Although the SDGs are universal and global, their realization depends on the degree to which they become a reality at the local level. In fact, every SDG has targets and indicators in which the primary responsibility for action, implementation and accountability falls on subnational governments and local authorities – specifically those that relate to the delivery of basic services and the allocation of resources. Therefore, another essential mechanism for reviewing progress and spurring action at the local level is the “Voluntary Local Review (VLR)”, focusing on implementation at the subnational level.”

Because countries in a given region often share challenges and priorities based on comparable geographies, macroeconomic structures, cultures, and other shared characteristics, neighboring national governments can benefit from both inter-regional cooperation and mutual learning. Regional forums and bodies provide a space for such collaboration and the sharing of best practices as they can encourage countries to review progress more regularly and learn from the successes and failures of regional peers. The UN Regional Commissions, Regional Sustainable Development Platforms, and Regional Human Rights Bodies have emerged as important forums for sustainable development processes, and provide inclusive platforms for regional reviews.12

These follow-up and review mechanisms from the global, regional, national, and local levels aim to be open, inclusive, participatory, and transparent for all people, as well as to be people-centered and gender-sensitive, to respect human rights, and to have a particular focus on the poorest, most marginalized, and those furthest behind. However, these mechanisms have proven to be limited, with the 2030 Agenda making little explicit reference to “accountability” and opting instead for the language of “follow-up and review” on a voluntary basis. While limited, these explicit commitments to accountability should serve as the foundation for civil society to hold governments accountable to the 2030 Agenda and the SDGs.13

The Current State of the 2030 Agenda

Looking back over the first five years of the 2030 Agenda, the world’s progress towards realizing the SDGs has not been encouraging, with progress stagnating or even backsliding. Much has changed since the adoption of the SDGs, with the world facing a convergence of slow-burning crises, as well as acute crises such as the COVID-19 pandemic. As we enter the “Decade of Action” for the SDGs, the work of civil society and partnered stakeholders becomes more important than ever, to push back on these disturbing trends and help ensure accountability for the SDGs at all levels.

Defining Accountability

In a general sense, accountability is defined as a relationship between two bodies in which “the performance of one is subject to oversight by another”—or the obligation of “power-holders” or “duty-bearers” to account for or take responsibility for their actions.14 “Power-holders” or “duty-bearers” refer to actors or entities who wield “political, financial, or other forms of power and include officials in government, private corporations, international financial institutions and civil society organizations, according to a World Bank-published paper.”15

More specifically, social accountability is a type of accountability that emerges from actions by civil society and other non-state actors16 (the media, private sector, donors) aimed at holding the state to account.17 The concept of social accountability “affirms the fundamental principle that duty-bearers (public officials and service providers) are accountable to rights-holders (citizens) and offers a rich set of approaches and tools for applying that principle into practice. It implies not only the obligation of the state to account for its actions as well as the right of citizens and non-state actors to hold the State accountable.”18

Social accountability mechanisms take many forms and can be exercised on a continuous basis through different vehicles – both formal and informal—at the local, national, and global levels. They can target a range of governance issues and processes.

Why is Social Accountability Important?

Social accountability has a political purpose—checking the abuse of power by public officials and other duty-bearers—as well as an operational purpose—to ensure the effective functioning of governments, public service delivery, and development. Social accountability mechanisms have been shown to improve governance and rebuild trust in public officials by allowing citizens to access information, voice their needs, and make demands in their interest, thus providing an extra set of external/social oversight while also advancing new and/or improved internal/states checks and balances.

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15 World Bank (2004). SOCIAL ACCOUNTABILITY An Introduction to the Concept and Emerging Practice, p. 3
16 Note: This report defines non-state actors as groups in civil society, the private sector and academia, among others. Civil Society refers to civil society organizations (CSOs) non-governmental organizations (NGOs) and movements, while academia includes think tanks. The state refers to subnational and national governments, institutions and public officials.
17 World Bank (2004). SOCIAL ACCOUNTABILITY An Introduction to the Concept and Emerging Practice, p. 3
Within the context of development, social accountability can enhance outcomes and progress towards human development in that it can strengthen the relationship between public officials and their constituencies to improve public service delivery, monitor government performance, foster responsive governance, emphasize the needs of marginalized groups in policy formulation and implementation, demand transparency and expose corruption, and empower groups traditionally excluded from political processes. Through varied processes of facilitating availability to information, protecting and strengthening civil society’s voice, and promoting meaningful dialogue, social accountability mechanisms can greatly improve the effectiveness of development initiatives and public service delivery, while also ensuring that decision-making is transparent, participatory, and leaves no one behind.19

Defining SDG Accountability

This report reviews the current state of global SDG Accountability – a form of social accountability that aims to hold government duty-bearers accountable to their commitment to implement the 2030 Agenda and to realize a sustainable, equitable, and prosperous future for all of humanity.

SDG Accountability, like other forms of social accountability, requires three main elements/mechanisms to be effective:

1. **Responsibility** – the notion that authorities have clearly defined duties, performance standards, or responsibilities to take certain actions;

2. **Answerability** – the obligation of authorities to provide information and reasoned justifications for their actions, especially to the people affected by them; and

3. **Enforceability** – the notion that authorities may be subject to formal consequences or sanctions for their actions or omissions, and the ability to impose sanctions on those who violate their mandate.20

Other foundational elements that create an enabling environment for SDG Accountability include “obtaining, analyzing and disseminating information, mobilizing public support, and advocating and negotiating change.”21

While the 2030 Agenda carries the principle of a shared responsibility for implementing the SDGs, the primary “responsibility” for implementing SDG commitments rests with national governments as the only official signatories to the 2030 Agenda. With respect to “enforceability,” the 2030 Agenda is a voluntary and non-binding international agreement, which lacks any formal sanctions or consequences if States fail to implement the SDGs – unless these SDG commitments overlap with existing national or international legal or constitutional obligations within specific countries. Accordingly, accountability for the 2030 Agenda tends to focus on the “answerability” element—namely that governments must be answerable to the people whose lives are affected by their actions and decisions.22

Nonetheless, social accountability experiences have shown how citizens and a diverse collection of other non-state actors can demand that states follow through with their obligations. In the context of SDG Accountability,

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20 SDG Accountability Handbook, p. 9
21 World Bank (2004). SOCIAL ACCOUNTABILITY An Introduction to the Concept and Emerging Practice
rights-holders can employ tools, initiatives, and approaches in an effort to hold states accountable to their commitments to the SDGs. Among these approaches, facilitating accountability for the SDGs involves “monitoring” – tracking inputs, outputs, short-term outcomes, and long-term impacts – and “evaluation” – determining how or why SDG progress, or lack thereof, has occurred as well as assessing the degree of progress.

Moreover, accountability for the SDGs is not only about ensuring that governments are held accountable for achieving the SDGs but also for the strategies and initiatives employed to reach these outcomes. It is therefore essential that the processes, policies, and institutions to implement and follow-up and review the 2030 Agenda are open, inclusive, and transparent and respect human rights.23

Given the voluntary nature of the 2030 Agenda, especially in relation to follow-up and review, it is important that people actively engage and participate in processes, where they exist, to hold their governments accountable for SDG commitments in order to ensure accountability for the 2030 Agenda. As one expert notes, “the real politics of change is likely to occur at the domestic level” and people – including marginalized groups – will have a critical role to play in ensuring that national governments keep their promises to fully implement the 2030 Agenda.24

“Leaving no one behind” in SDG accountability means creating an enabling environment and the conditions necessary for the meaningful participation of all people, including by addressing the physical, financial, linguistic, logistical, technological, age, gender, or other barriers that may prevent certain groups from participating in accountability processes. Marginalized sectors of society traditionally excluded from these processes include people living in poverty, women, children and young people, older persons, ethnic and religious minorities, persons with disabilities, Indigenous peoples, migrants and refugees, forcibly displaced and stateless persons, and lesbian, gay, bisexual and transgender people, among others.25

25 SDG Accountability Handbook, p 10
Civil society (NGOs and CSOs) provide an “independent voice of accountability” with the “networks, skills, knowledge and other capacities that need to be fully leveraged by Governments to accelerate progress at all levels.” Beyond civil society, the 2030 Agenda is founded on the principle of a “whole of society” or multi-stakeholder approach. A multi-stakeholder approach towards SDG Accountability translates to all nonstate actors – including civil society, the private sector, academia, statistical bodies, local community associations, and youth groups – working in partnership to “leverage the capacities, networks, skills and resources” to hold states accountable. In other words, a multi-stakeholder approach where nonstate actors participate meaningfully with broad ownership of the SDGs is needed to make the 2030 Agenda a reality.

Framing a “Decade of Accountability for the SDGs”

The 2030 Agenda recognizes governments’ “accountability to our citizens” in relation to the systematic follow-up and review of implementation. Despite this, accountability – both at the national and global levels – was severely lacking during the first five years of its implementation. In fact, as highlighted in the Rome Civil Society Declaration on SDG16+ even before the COVID-19 pandemic, the international community found itself well behind the pace of progress needed to achieve the 2030 Agenda – with progress stagnating or even backsliding on many fronts, in many countries around the world.

In an effort to reverse negative trends and accelerate implementation of the SDGs, Member States pledged in the September 2019 Political Declaration adopted at the first SDG Summit since the adoption of the 2030 Agenda to make the coming decade one of action and delivery. However, equally important to ensuring enhanced action and delivery of the 2030, is the accountability of duty-bearers to their commitments to achieve the SDGs and leave no one behind. To realize the SDGs and the vision of the 2030 Agenda, there must be a multi-stakeholder movement to advance SDG Accountability that emphasizes inclusivity, broad-based ownership, and meaningful participation and collaboration. This lies at the core of the “Campaign for a Decade of Accountability for the SDGs,” launched in May 2020.

Recognizing that true accountability is a shared endeavor, this campaign seeks to mobilize development stakeholders to foster more robust accountability for the SDGs and related commitments by governments and other stakeholders in this critical decade ahead towards 2030. The Campaign aims to bolster concerted action and amplify efforts to hold duty-bearers to account for their commitments to sustainable development in a coordinated manner. To do this, the Campaign will engage a wide range of stakeholder communities – all of whom serve as critical pieces of the accountability puzzle for the SDGs. They include organizations or networks coordinating stakeholder groups such as civil society, the private sector, academia, foundations, parliamentarians, local authorities, national human rights institutions, supreme audit institutions, and the media.

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The campaign will also work to help guarantee that meaningful “follow-up and review” on accelerated actions and delivery occur — through monitoring progress, highlighting gaps, preventing backsliding, and safeguarding civic space, in all contexts.

Moreover, civil society’s involvement in leading monitoring and accountability processes over the next ten years will help to ensure that implementation of the 2030 Agenda and SDGs is open, inclusive, participatory, and transparent — principles which are the heart and foundation of this global sustainable development framework. This “call-to-accountability” — and the initiatives, partnerships, and investments that will blossom from it — aims to help strengthen the capacity of civil society stakeholders to work with governments and other partners to make meaningful progress on the SDGs overall, and to foster an enabling environment that supports robust accountability, in partnership with many stakeholder groups engaging with the SDGs.

To achieve these objectives, the campaign will draw from civil society expertise in social accountability and the SDGs to help guide the strategic planning process and implementation of the “Decade of Accountability” campaign, and the experiences of many other stakeholder groups that remain critical to true and lasting SDG accountability.
II. A Snapshot of SDG Accountability
Prerequisites and Challenges to SDG Accountability

While significant efforts have been made at all levels to realize the vision of the 2030 Agenda, overall, the global community is behind schedule on achieving the ambitious targets of the SDGs. In fact, the world faces the pressing reality that, in many countries and communities, progress towards sustainable development is backsliding. Since the adoption of the 2030 Agenda in 2015, the world has witnessed the rise of right-wing nationalist leaders, the spread of misinformation and “fake news,” the shrinking of civic spaces and curtailing of basic rights, and a sustained increase in socioeconomic inequality—all amidst the existential threat of climate change and the emergence of a global pandemic.

There are a number of conditions that can support the pursuit for accountability for the 2030 Agenda as well as several challenges that may hinder progress.29 As mentioned previously, critical factors for the success of social accountability mechanisms include responsibility, answerability, and enforceability, which in turn are shaped by access to and effective use of information, civil society and state capacities, and synergy between the two.30

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30 World Bank (2004). SOCIAL ACCOUNTABILITY An Introduction to the Concept and Emerging Practice
In regard to the latter, it is essential that fundamental rights and freedoms – including the freedom of expression, association and assembly, and the right to information and political participation – are protected in law and practice. Recognized by major international human rights treaties, these rights and freedoms are vital to the functioning of an independent civil society and people’s meaningful participation in ensuring accountability for the SDGs. People must be able to participate in formal and informal accountability processes, express their concerns, and question or challenge the government without fear of repercussions. Without these rights and freedoms guaranteed, many people will be unable or unwilling to engage in SDG accountability processes.

The right to information is crucial to create an enabling environment for accountability for the 2030 Agenda. Public access to reliable, credible, and user-friendly data and information is key to holding governments accountable. Information enables citizens and others to evaluate the performance of public officials and to monitor government actions. The right to information directly relates to transparency, or “openness in the processes and procedures in performing and reporting on the designated function,” and access to reliable information to form the basis of demands and/or sanctions.

Ultimately, the degree to which civic space and the citizen’s voice is protected correlates directly to an enabling environment for accountability for the SDGs as it facilitates meaningful, broad-based participation in SDG processes. It also shapes related factors including: increased public awareness of the SDGs and government commitments; institutionalized consultation mechanisms at all levels; financial support; and the availability of materials on the SDGs in local languages and user-friendly formats.

While some states have made progress in supporting civil society by protecting civic space, ensuring greater transparency, and expanding access to information, many others have sought to restrict rights and freedoms. In recent years, governance around the world has suffered a “crisis of legitimacy” in which citizens from both the global north and south have expressed growing disillusionment with their governments, citing “a lack of responsiveness, abuse of discretion, corruption, favoritism and weak accountability on the part of public officials and bureaucrats.”

Conventional mechanisms of accountability such as elections and judiciaries have proved limited especially in the context of weak state capacity and low levels of institutionalization, including political environments that deliberately aim to restrict these mechanisms for oversight. The governance crisis has been marked by a disturbing decline in civic space, referring to the means by which individuals and non-state actors can organize, participate, and express their views freely. This decline poses a significant threat to facilitating an environment of accountability for the SDGs and realizing the vision of the 2030 Agenda. Local, national, and global efforts to defend these spaces must be prioritized, especially in the movement for accountability for the SDGs.
COVID-19, the 2030 Agenda, and SDG Accountability

The onset of the COVID-19 pandemic has further compounded these challenging conditions for stimulating accountability for the SDGs. With just a decade left to realize the vision of the 2030 Agenda, the global health crisis has further constricted the space for civil society and non-state actors to mobilize. Nonetheless, societies and marginalized communities around the world, including women and youth, have proven resilient in organizing and remaining active in the midst of particularly difficult conditions. Crucially, the pandemic also has underscored the critical relationship between the state and its citizens, as government responsiveness to its citizens is more important than ever before.

Much of the world’s attention has shifted to face the unprecedented challenges related to COVID-19, with governments and key civil society partners focusing on responses to the crisis. UN Secretary-General Antonio Guterres warned that progress on each of the SDGs has been negatively affected as a result; this could set the global community back years and even decades.

The global crisis has magnified the obstacles in the path towards realizing the vision of the 2030 Agenda and leaving no one behind. By disproportionately affecting the most vulnerable and marginalized communities, the public health and economic crisis has exposed the deep inequalities in our societies, as well as the weakness of under-supported, yet critical, public institutions.

While governments’ responses have varied greatly, many leaders have failed to adequately respond to the needs of their citizens, in particular the most marginalized communities, to mitigate the pandemic’s potential to deepen exclusion and inequality and inflame sources of conflict. The lack of an effective response

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has contributed to growing disillusionment and distrust in governments and public officials, only accentuated by the lack of transparency and meaningful accountability. Moreover, the pandemic has also had a negative impact on civic space - a key element for an enabling environment for social accountability, inclusive of SDG Accountability. In response, the UN issues guidelines to protect civic space and to support the UN Secretary-General’s Call to Action on Human Rights.

Around the world, insufficient government responses to the pandemic have highlighted weaknesses in institutions that have been chronically under-funded and under-supported over past years or even decades. Levels of trust in institutions are low, undermining the basis for the collective action needed to tackle the long-term challenge of building a more sustainable future. Historical precedent demonstrates the potential for crises to be exploited by anti-democratic forces for political and economic gain and to suppress civil society and opposition voices. Ultimately, poor governance is a threat to the delivery of all dimensions of the 2030 Agenda. We cannot achieve our goals for people, the planet, prosperity, and peace without effective, accountable, and transparent institutions.41


Insights from the 2020 Global SDG Accountability Survey

When the Campaign for a Decade of Accountability for the SDGs was launched in May 2020, it released the “Global SDG Accountability Survey” in four languages. The first-of-its-kind survey was designed to collect reflections and inputs from any and all stakeholders working to advance the implementation and accountability of the 2030 Agenda. The inputs and valuable insights collected from a variety of stakeholders worldwide have shaped the analysis provided in this chapter, while also influencing the recommendations outlined in this report for advancing accountability for the 2030 Agenda.

While the insights from this survey can provide helpful guidance on where challenges, gaps and opportunities may exist currently around SDG accountability, the analysis of the results of the Global SDG Accountability Survey are not suggestive of statistically significant conclusions, but rather meant to provide insight into the perceptions regarding accountability for the 2030 Agenda across geographical and stakeholder contexts.
Regional Distribution and Stakeholder Group Distribution

All regions were represented in the pool of survey participants, with the largest share of respondents from Africa (41%), followed by Latin America and the Caribbean (22%), Asia/Pacific (16%), Europe (8%), North America (8%), and the Middle East (4%). The five most represented countries in order were: Nigeria, Mexico, Cameroon, India, and the United States.

In terms of the stakeholder type, nearly 66% of survey participants identified as civil society actors — a term that includes a diverse variety of non-governmental organizations, global organizations, transnational or national-level CSO networks, and local community groups. While the campaign is a multi-stakeholder coalition in support of greater accountability for duty-bearers, the large representation of civil society actors is consistent with the importance of supporting civil society’s critical role in holding governments accountable to their commitments.

After civil society, survey respondents represented the following stakeholders: academia (14%), the private sector (10%), intergovernmental agencies (5%), government representatives (2%), media/journalists (2%), and other oversight bodies (1%). Ultimately, each of these stakeholder groups plays a unique and pivotal role in creating an environment of accountability, transparency, and inclusion in the delivery of the SDGs.
Challenges to SDG Accountability

Survey participants were asked to rank specific challenges to accountability for the SDGs from a scale of 1 (not a challenge) to 5 (a very significant challenge). Listed below are the challenges ranked most to least significant according to their weighted average:

Not a Challenge | 1 | 2 | 3 | 4 | Very Significant Challenge
--- | --- | --- | --- | --- | ---
Lack of funding to support participation | | | | | 4.37
Low awareness of the SDGs with citizens and stakeholders | | | | | 4.28
Lack of transparency from government | | | | | 4.19
Lack of institutional coordination across government | | | | | 4.16
Lack of inclusion of marginalized and vulnerable communities in national SDG processes | | | | | 4.15
Lack of entry points to engage with governments on SDGs | | | | | 4.04
Lack of accessible data, or lack of diversity of data (i.e. from civil society, others) | | | | | 4.00
Lack of capacity of government or civil servants | | | | | 3.86
Very few volunteers championing accountability at community level | | | | | 3.86
Shrinking civic space | | | | | 3.75
Restrictions on freedom of expression and alternative or critical perspectives | | | | | 3.51
Inadequate internet access | | | | | 3.46
Translation lacking in local languages | | | | | 3.37
Lack of or insufficient media and press freedoms | | | | | 3.36
Restrictions on public mobilizations and demonstrations | | | | | 3.30
Lack of capacity of my organization/stakeholder group to engage | | | | | 3.27
Overall, all these challenges scored a relatively high weighted average ranging from 3.02 to 4.37 out of 5. This reveals the overall high perception of obstacles towards advancing accountability for the SDGs. For survey respondents, all 17 challenges merited a ranking of at least a “moderate challenge” (3 out of 5), highlighting the substantial obstacles facing civil society organizations and other key stakeholders in advancing the vision of the 2030 Agenda. In fact, the vast majority of respondents — over 75% — ranked all the challenges at least a “moderate challenge” (3 out 5) or higher.

According to survey participants, the greatest challenge to advancing SDG accountability is “lack of funding to support participation” — 63% of respondents ranked it a “very significant challenge” (5 out of 5) and about 15% ranked it 4 out of 5 — demonstrating a perception of the urgent need for greater commitment and fiscal support from national governments and international stakeholders for the accountable and transparent implementation of sustainable development initiatives. The challenges posed by a lack of adequate funding are heightened by the COVID-19 pandemic, as governments and institutions shift their attention and allocation of funds away from building more resilient societies, which are a key foundation for alleviating the public health crisis and managing future crises.

“Low awareness of the SDGs with citizens and stakeholders” ranked as the second most pressing challenge, with 60% of participants ranking it a “very significant challenge.” This data point indicates the lack of a necessary awareness and understanding from the general public to advance SDG implementation that is accountable and responsive to citizens. Effective accountability requires widespread and accessible information available to the general public on the SDGs so that they can hold leaders and duty-bearers to account for their commitments.

Less than 5% of respondents ranked “lack of capacity of government or civil servants” (3.86) and “very few volunteers championing accountability at community level” (3.86) as “not a challenge” (1 out of 5). The two lowest-ranked challenges — “lack of capacity of my organization/stakeholder group to engage” (3.27) and “restrictions on Freedom of Association” — still had 35% of respondents ranking them as moderate challenges and nearly a third ranking them a four or higher. These findings suggest that even the challenges that were ranked lower in comparison to others still pose substantial obstacles to advancing SDG accountability according to respondents.

Ultimately, survey participants’ perception of the substantial challenges they face in advancing SDG accountability affirms the lack of adequate mechanisms for accountability and the urgent need for a global movement, and eventually a global partnership, to facilitate accountability for progress on the SDGs.
Specific Challenges to SDG Accountability by Region

The table below lists the three highest and lowest ranked challenges, for survey participants in each region.

<table>
<thead>
<tr>
<th>Highest-ranked Challenges</th>
<th>Lowest-ranked Challenges</th>
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</thead>
<tbody>
<tr>
<td><strong>North America</strong></td>
<td><strong>North America</strong></td>
</tr>
<tr>
<td>1. Lack of institutional coordination across government (4.22)</td>
<td>1. Restrictions on Freedom of Association (2.19)</td>
</tr>
<tr>
<td>2. Low awareness of the SDGs with citizens and stakeholders (4.21)</td>
<td>2. Translation lacking in local languages (2.47)</td>
</tr>
<tr>
<td>3. Lack of entry points to engage with governments on SDGs (4.05)</td>
<td>3. Inadequate internet access (2.58)</td>
</tr>
<tr>
<td><strong>Europe</strong></td>
<td><strong>Europe</strong></td>
</tr>
<tr>
<td>1. Lack of institutional coordination across government (4.06)</td>
<td>1. Translation lacking in local languages (1.50)</td>
</tr>
<tr>
<td>2. Very few volunteers championing accountability at community level (3.65)</td>
<td>2. Restrictions on Freedom of Association (1.56)</td>
</tr>
<tr>
<td>3. Low awareness of the SDGs with citizens and stakeholders (3.65)</td>
<td>3. Inadequate internet access (1.59)</td>
</tr>
<tr>
<td><strong>Asia/Pacific</strong></td>
<td><strong>Asia/Pacific</strong></td>
</tr>
<tr>
<td>1. Low awareness of the SDGs with citizens and stakeholders (4.63)</td>
<td>1. Translation lacking in local languages (3.31)</td>
</tr>
<tr>
<td>2. Lack of funding to support participation (4.37)</td>
<td>2. Lack of capacity of my organization/stakeholder group to engage (3.47)</td>
</tr>
<tr>
<td>3. Lack of inclusion of vulnerable and marginalized communities in national SDG processes (4.29)</td>
<td>3. Restrictions on Freedom of Association (3.51)</td>
</tr>
<tr>
<td><strong>Africa</strong></td>
<td><strong>Africa</strong></td>
</tr>
<tr>
<td>1. Lack of funding to support participation (4.57)</td>
<td>1. Restrictions on Freedom of Association (3.01)</td>
</tr>
<tr>
<td>2. Lack of Transparency from Government (4.37)</td>
<td>2. Lack of capacity of my organization/stakeholder group to engage (3.24)</td>
</tr>
<tr>
<td>3. Low awareness of the SDGs with citizens and stakeholders (4.24)</td>
<td>3. Restrictions on Public Mobilizations and Demonstrations (3.41)</td>
</tr>
<tr>
<td></td>
<td>Highest-ranked Challenges</td>
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<td>--------------------------</td>
<td>-------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td><strong>Latin America/Caribbean</strong></td>
<td>1. Lack of funding to support participation (4.63)</td>
</tr>
<tr>
<td></td>
<td>2. Lack of inclusion of vulnerable and marginalized communities in national SDG processes (4.48)</td>
</tr>
<tr>
<td></td>
<td>3. Lack of transparency from government (4.46)</td>
</tr>
<tr>
<td><strong>Middle East</strong></td>
<td>1. Low awareness of the SDGs with citizens and stakeholders (5.00)</td>
</tr>
<tr>
<td></td>
<td>2. Lack of institutional coordination across government (4.33)</td>
</tr>
<tr>
<td></td>
<td>3. Lack of capacity of government or civil servants (4.33)</td>
</tr>
</tbody>
</table>
As shown above, all regions apart from Latin America ranked “low awareness of the SDGs with citizens and stakeholders” in the top three greatest challenges to SDG accountability, and it ranked first in the Middle East (5.00), Asia/Pacific (4.63), and Europe (3.65). Latin America ranked it fourth. “Low awareness of the SDGs with citizens and stakeholders” is a universal challenge that undermines SDG accountability in every region around the world. As mentioned previously, low public awareness of the SDGs with citizens and stakeholders poses a great threat to achieving the vision of the 2030 Agenda as it undermines the ability for citizens and stakeholders to meaningfully hold governments and global institutions accountable. Nearly all regions ranked “restrictions on Freedom of Association” the least significant challenge in comparison to the others listed.

Participants from the Global South ranked challenges higher, as seen in the range of highest to lowest weighted averages selected in each region. In the Global South, challenges’ weighted averages were as follows: Asia/Pacific (4.63 to 3.31), Africa (4.57 to 3.01), Latin America/Caribbean (4.63 to 3.31); while respondents from the Global North ranked challenges lower, per the weighted averages: North America (4.22 to 2.19) and Europe (3.65 to 1.50). This discrepancy in the level of perception of challenges by respondents in the Global South and Global North underscores the disproportionate and distinct obstacles facing civil society and other stakeholders, often shaped by the deep inequality in access, resources, and capacity for many actors in the Global South.

The differences in the perception of challenges that respondents face in advancing SDG accountability depending on the region, highlighting a need for a global movement that takes into account the unique contexts and challenges across countries and regions. For example, in the Global North there is a greater demand by stakeholders for more effective institutional coordination across government institutions, while in the Global South there is a greater need for adequate funding, government transparency, and greater inclusion of marginalized communities. However, as mentioned, respondents around the world universally ranked low awareness for the SDGs as a significant obstacle to SDG accountability, underscoring the need for a global campaign to raise public awareness.

Related geographic findings:

- Europe and North America shared the same three lowest-ranked challenges: restrictions on Freedom of Association; translation lacking in local languages; and inadequate internet access.
- Lack of institutional coordination across government was also among the three highest-ranked challenges in Europe (4.22), North America (4.06), and the Middle East (4.33).
- “Lack of funding to support participation,” which ranked highest overall, also ranked in the top three challenges to SDG accountability for respondents in Latin America/Caribbean (4.63), Africa (4.57 average), and Asia (4.37). In comparison, it ranked much lower for Europe (3.24) and North America (3.89). This suggests a discrepancy in the perception of the allocation of funding between the Global North and the Global South.
- “Lack of transparency from the government” ranked high in Africa (4.37) and Latin America/Caribbean (4.46). This ranking measures the public’s level of trust for government officials and the results are reflective of the high levels of corruption and lack of necessary transparency in both of these regions, as a substantial obstacle to SDG accountability and implementation.
“Lack of inclusion of marginalized communities in national SDG processes” also ranked in the top three in Asia/Pacific (4.29) and Latin America and the Caribbean (4.48), and it ranked fourth in North America (4.00), Africa (4.05), and Europe (3.47). This may be suggestive of the levels of marginalization along ethnic, racial, and religious lines and its politicization for countries.

Perceived Impact of COVID-19 Pandemic on SDG Accountability

With just a decade left to realize the 2030 Agenda, the onset of the COVID-19 pandemic poses a threat to progress on the SDGs and facilitating SDG accountability. As it plunges millions into poverty and vulnerability, the crisis also has the potential to be exploited for political gain at the expense of the public’s interest.

When the survey was open from May to August of 2020, it posed the question, “Please rate how you expect the COVID-19 pandemic to affect accountability for the SDGs in your country?” Overall, respondents expected that the COVID-19 pandemic would have a generally negative impact on SDG accountability with an average of 2.27 out of 5 (with 1 being a strong negative impact and 5 being a strong positive impact on SDG accountability). Nearly half of respondents, 49.12%, ranked 1 out of 5 or a strong negative impact on SDG accountability; 2 out of 5, 15.79%; neutral or no impact, 10.96%; 4 out of 5, 7.02%; and strong positive impact, 17.11%

Asia (2.75) and North America (2.53) ranked highest by region, while the Middle East (2) and Latin America (1.88) ranked the strongest negative perceived impact on SDG accountability. One year later, Latin America has suffered some of the highest rates of mortality due to COVID-19. The reality of extreme inequality, both in Latin America and around the world, has also exacerbated the impact of COVID-19 and substantially undermines efforts towards accountability.

Building a movement for accountability for the 2030 Agenda is critical to recovering from the COVID-19 pandemic and restoring meaningful progress towards the SDGs through effective accountability. The Campaign for a Decade of Accountability for the SDGs seeks to build an inclusive worldwide movement for the accountability necessary to rebuild and create a more resilient future in the years that follow.
In response to the question, “Rate your perception of your current national government’s accountability for the SDGs,” participants ranked government accountability for SDGs for their respective country on 1.94 overall (with 0 being not at all accountable and 5 being very accountable). Participants from each region responded as follows, listed from highest to lowest on the perception of government SDG accountability: Europe (2.41), Asia/Pacific (2.37), Africa (2.09), Latin America/the Caribbean (1.57), North America (1.42), and the Middle East (0.9).

The high levels of perceived lack of government accountability for the SDGs suggests a general discontent and distrust with officials in keeping their commitment to the 2030 Agenda. The lack of accountability needed to facilitate progress on the SDGs reveals the need for greater oversight, awareness, and accountability mechanisms to hold public officials responsible for their commitments. Consequently, the lack of an effective response to the pandemic has contributed to growing disillusionment and distrust in governments and public officials, only accentuated by the lack of transparency and meaningful accountability. When levels of trust in institutions are low, it undermines the basis for the collective action needed to tackle the long-term challenge of building a more sustainable future. Thus, poor governance is a threat to the delivery of all dimensions of the 2030 Agenda.

### National Accountability Platforms

In response to the question, “Do any national accountability platforms for your stakeholder group to engage with exist in your country?” approximately 64% of respondents reported having national accountability platforms in their country, 25% reported no platforms, and 11% chose “other,” usually specifying informal partnerships within civil society.

To the subsequent question, “If these platforms exist, please rate the effectiveness of these national accountability platforms for your stakeholder group in your country,” respondents on average rated national accountability platforms at 2.32 on a scale of 0 to 5 (0 = Not at all effective; 5 = Very effective).
Sorted by region, participants rated the platforms’ effectiveness in the following order, from highest to lowest: Europe comes first, followed by Latin America & the Caribbean, North America, Asia & the Pacific, Africa, and lastly, the Middle East.

National accountability platforms provide an entry point for a variety of stakeholders, particularly civil society organizations, to work together towards SDG planning, implementation, and accountability at the local and national levels. While over two thirds of respondents signaled the existence of some form of national accountability platforms, the overall average ranking of 2.32 out of 5 suggests the need for greater local, national, and global coordination and collaboration with broader participation across stakeholders. This is one of the primary objectives of the Campaign for a Decade of Accountability for the SDGs.

Public Awareness of the SDGs

As seen in the ranking of challenges, all regions ranked low public awareness as one of the most significant obstacles to SDG accountability. In regard to the separate question, “Generally, how would you rate the levels of the general public’s overall awareness of the SDGs in your country?” the perceived level of public awareness of the SDGs again scored very low, with an overall average of 1.67 (0 = No awareness; 5 = Very high awareness). Respondents in Africa reported the highest level in perception of public awareness of the SDGs with 1.91, followed by Europe, Asia & the Pacific, Latin America and the Caribbean, North America, and lastly, the Middle East.

As discussed earlier (see “Defining Social Accountability”), social accountability hinges on rights-holders’ general access to information and a baseline understanding of the rights and pledges duty-bearers have made on their behalf. In terms of SDG accountability, widespread access to data and a general public awareness of the SDGs are necessary for citizens to hold their leaders accountable for the commitments they made in the 2030 Agenda.

Survey participants universally expressed their perception of an insufficient awareness and understanding from the general public that is needed to adequately implement sustainable development in a way that is accountable and responsive to citizens. One of the main objectives of the Campaign for a Decade...
of Accountability is to build a broad, inclusive multistakeholder movement to facilitate awareness of the SDGs and the importance of accountability for the 2030 Agenda.

Perception of Global Accountability for the SDGs

In the final question, survey participants rated their satisfaction with “overall global accountability for the SDGs” at 2.34 (0 = Not at all accountable; 5 = Very accountable). Listed from highest to lowest satisfaction with global accountability, participants responded by region as follows: Africa, Middle East, Latin America and the Caribbean, Asia and the Pacific, North America, and Europe.

In comparison to national SDG accountability, satisfaction with global accountability ranks slightly higher, which may be attributed by respondents in the Global South who ranked national accountability far lower in comparison. Nonetheless, while perceived as slightly more accountable, global accountability for the SDGs is still perceived as generally low, highlighting the need for the Campaign for a Decade of Accountability for the SDGs to strengthen SDG accountability at the global level with more inclusive participation, while also promoting cross-regional and local partnerships to empower local-level actors working towards the SDGs.

![Bar chart showing satisfaction with overall global accountability for the SDGs by region.](chart)
III. Building a Global Multi-Stakeholder Movement for SDG Accountability
Civil Society and Civic Space

Civic space can be understood as the environment in which citizens and nonstate actors come together, share their interests and concerns, and act individually and collectively. Civil society can be defined as the actors that operate in the space outside the market, state, and the family, covering non-governmental organizations, activists, civil society coalitions and networks, protest and social movements, voluntary bodies, campaigning organizations, charities, faith-based groups, trade unions, and philanthropic foundations.42

Civic Space and Civil Society

Civic space is the bedrock of open and democratic societies. When civic space is open, public-spirited individuals and civil society organizations are able to organize, participate, and communicate without hindrance. It enables people and organizations to claim rights and shape the political, social, and economic structures around them.43

This can only happen when a State upholds its duty to protect, respect, and facilitate the exercise of fundamental civic freedoms of association, peaceful assembly, and opinion and expression, as recognized by major international human rights treaties. These rights and freedoms are vital to the functioning of an independent civil society and people’s meaningful participation in ensuring accountability for the SDGs. People must be able to participate

42 https://www.civicus.org/index.php/who-we-are/about-civicus
43 https://monitor.civicus.org/whatiscivicspace/
in formal and informal accountability processes, express their concerns, and question or challenge the government without fear of repercussions. Without these rights and freedoms guaranteed, many people will be unable or unwilling to engage in SDG accountability processes.

In the 2030 Agenda, civic space is promised most notably through SDG 16.7 (Responsive, inclusive, participatory and representative decision making at all levels), SDG 16.10 (Ensure access to Information and fundamental freedoms) and SDG 17.17 (Encourage and promote effective public, public-private and civil society partnerships).

However, for civil society to discharge its functions effectively (see box), civic space is crucial as it provides the space for civil society to mobilize freely. In doing so, they are able to claim their rights and influence the political, economic, and social structures around them.

The right to information is especially important for accountability for the 2030 Agenda. Public access to reliable, credible, and user-friendly data and information is key to holding governments accountable. In countries where freedom of information laws do not exist, civil society should demand passage of such laws to guarantee access to all public information, both related to the SDGs and beyond.45

According the United Nations:

**A civil society organization (CSO) or non-governmental organization (NGO) is any non-profit, voluntary citizens’ group which is organized on a local, national or international level. Task-oriented and driven by people with a common interest, civil society organizations (CSOs) perform a variety of services and humanitarian functions, bring citizens’ concerns to Governments, monitor policies, and encourage political participation at the community level. CSOs provide analysis and expertise, serve as early warning mechanisms and help monitor and implement international agreements, including Agenda 2030 and the Sustainable Development Goals.**44

45 SDG Accountability Handbook. p, 9
Why is civil society important for SDG accountability?

The concept of “accountability” implies the obligation of the State to account for its actions as well as the right of citizens to hold the State accountable. The voice and agency of civil society are critical in demanding people’s rights through participatory social accountability mechanisms and approaches that hold duty-bearers accountable at local and national levels and ensures inclusive decision-making at all levels. Notably, civil society organizations (CSOs) champion transparency, accountability, and participation in the public interest.

CSOs also play a critical role at local and national levels in reaching the most excluded and marginalized populations. They provide awareness, knowledge, and networks for meaningful participation of marginalized communities in the follow-up and review of the 2030 Agenda by advocating for those communities’ inclusion in official government processes and also by ensuring their engagement in civil society-led initiatives and forums. Through the use of reflection – action methodology, ActionAid empowers communities living in poverty and exclusion to analyze their rights, reflect on power relations, and demand their rights and access to public services from duty-bearers.

In times of crisis and otherwise, CSOs play a key role in sustainable development. They help ensure inclusive decision-making that leaves no one behind. They bring innovation and ingenuity to resolve complex sustainable development challenges. CSOs also help in ensuring people-oriented service delivery in line with the needs of local communities at reasonable cost.

47 https://www.reflectionaction.org/
The COVID-19 pandemic has had a dire impact on civic space globally. Particularly in light of this context, space for open and constructive dialogue between governments and civil society, as well as access to prompt and reliable information, are fundamental. However, our research shows that some States have taken a different path and are using the pandemic as an opportunity to introduce or implement additional restrictions on civic freedoms which will hamper progress on the SDGs.

Nonetheless, CSO engagement in the SDGs is crucial to ensuring meaningful accountability for the 2030 Agenda and effective recovery and rebuilding. CIVICUS has identified three particular areas of concern in relation to the COVID-19 pandemic. These are: (i) enhanced censorship, (ii) overarching surveillance, and (iii) increase in coercive capacities of law enforcement agencies through COVID-19.

Civil society stepped up to serve affected people and communities. A comprehensive report by CIVICUS, titled Solidarity in the time of COVID-19: Civil Society responses to the pandemic, shows how CSOs - local and international, big and small - helped fill the gaps left by governments and businesses reeling from the impacts of the pandemic, drawing on interviews with activists and organizations from around the world.

However, despite these assurances, global civic space conditions remain challenging. The trend of cascading civic space restrictions continued in 2020, according to the CIVICUS Monitor, a participatory research platform that measures civic space in all countries. According to the most recent findings of the CIVICUS Monitor, outlined in the People Power Under Attack 2020 report, 87% of the world’s population now live in countries with serious systemic civic space challenges rated in the bottom three categories of ‘closed’, ‘repressed’ or ‘obstructed’ - an increase of over 4% from 2019. Over a quarter of people live in countries with the worst rating, ‘closed’, where conditions are such that state and non-state actors are routinely allowed to imprison, injure, and kill people for attempting to exercise their fundamental civic freedoms.

48 https://monitor.civicus.org/COVID19May2021/
How can civil society advance SDG accountability?

Meaningful civil society participation in encouraging inclusive and open SDG implementation, follow-up, review, and accountability is critical to ensuring that governments are responsive to the demonstrated needs of the diverse segments of each society. In many ways, civil society stakeholders serve as the most indispensable part of the measurement, monitoring, and accountability framework for the SDGs, as they often provide a critical link between governments and stakeholders. Nationally and locally-focused civil society stakeholders therefore can play a key role in monitoring and reviewing processes at the national level.49

In advocating for inclusive follow up, review, and monitoring processes on the 2030 Agenda, civil society should: continue to follow the principles of continuous and regular engagement; ensure formal and informal mechanisms to support effective, meaningful, and safe participation and dialogue with decision-makers; find diverse methods for participation in accountability processes; conduct communications and outreach and awareness-raising activities, and information-sharing with stakeholders to highlight opportunities for their contribution and participation; support people’s awareness of their rights, empowerment, intrinsic value, and capacity to participate in accountability processes; connect local and national processes to facilitate voice, agency, and participation especially of the most excluded and marginalized populations; and create a conducive environment with decision makers and those in positions of power to listen and provide feedback to people on how their input or participation has been taken into consideration.

Regardless of the steps taken, CSOs must work in partnership and collaboration with other CSOs, transnational networks (like the TAP Network), and with other stakeholders in government, NHRIs, the private sector, media, academia and others, whenever possible, in order to mobilize resources effectively maximize impact. If available, national SDG platforms and/or designated government SDG bodies are particularly important to engage given their central role in the SDGs, including coordinating the development of national SDG implementation plans and/or integrating SDG implementation into existing plans.50

49 SDG Accountability Handbook p. 69
50 SDG Accountability Handbook, p. 16
Below are important formal and informal processes civil society can engage in:

- Secure or safeguard space for civil society
- Raise awareness of the SDGs
- Advocate for and facilitate the inclusion of marginalized groups to leave no one behind
- Promote inclusive, regular government consultations
- Contribute to Voluntary National Reviews (VNR) and engagement at the HLPF
- Produce a “Spotlight Report” or alternate report

For more guidance on how Civil Society can engage in these processes, please refer to the [SDG Accountability Handbook](#).

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### National Human Rights Institutions

**By the Danish Institute for Human Rights**

National human rights institutions (NHRIs) are independent State institutions with the constitutional or legislative mandate to promote and protect human rights. This includes addressing discrimination in all its forms and promoting and protecting legally binding civil, political, economic, social, and cultural rights that are directly linked to the SDGs: e.g. the right to food (linked to SDG 2), health (SDG 3), education (SDG 4), adequate housing (SDG 11), and access to information (SDG 16), among others. By the 2030 Agenda, governments “seek to realize the human rights of all” (pre-amble) and most of the SDG targets can directly or indirectly be linked to international human rights standards and law. Moreover, the existence of a NHRI compliant with the UN Paris Principles is one of the indicators of Goal 16, positioning NHRIs as a crucial institution for the fulfilment and accountability of the SDGs.
Why are NHRIs important for SDG accountability?

NHRIs regularly report on States’ performance vis-à-vis their human rights obligations to international monitoring mechanisms such as the Universal Periodic Review and treaty bodies. They can support and monitor the follow-up of country-specific recommendations produced by these bodies and highlight their connection to relevant national SDG processes. Their experience with human rights monitoring and reporting places them at the heart of what has been called the SDG “web of accountability.”

56 Read more at: https://www.ohchr.org/EN/Issues/Women/Pages/HRMechanims.aspx
57 See how human rights recommendations connect to the SDGs: www.sdgdata.humanrights.dk
The NHRIs of the Philippines, Ghana, and Palestine are engaged in a SDG Data Partnership initiative with statistics offices, national SDG Units, and civil society coalitions to promote the use of human rights recommendations, data, and standards in national SDG monitoring and reporting. As a result, the NHRI of the Philippines has been acknowledged as the convener for data on SDG 16.10.1, while the NHRI of Ghana is undergoing a thorough mapping of its data to identify potential contributions to the national monitoring and reporting of multiple SDG targets.

NHRIs play an oversight role to ensure that national development planning, implementation, and reporting are aligned with human rights standards. They monitor and assess the impact of laws, policies, programmes, national development plans, administrative practices, and budgets vis-à-vis their contribution to the progressive realization of human rights for all sectors of society. They can also ensure that development plans respect the rights of, and do not create additional risks to, marginalized groups.

The NHRIs of Argentina and Guatemala have published reports detailing their contributions to the SDGs that they regularly monitor through their mandate. Actions include requesting their respective governments for plans and public policy to implement the SDGs according to human rights standards.

How can NHRIs advance SDG accountability?

NHRIs can also foster accountability by promoting and facilitating the participation and consultation of those most marginalized during the design of development plans and policies. Similarly, NHRIs can raise awareness in ministries and government agencies, academia, and civil society organizations in the country to help operationalize the linkages between human rights obligations and SDG commitments.

The NHRIs of Nigeria and Morocco have developed strategies and convened actors to assess their levels of knowledge, raise awareness, build capacity, and create partnerships between civil society, government institutions, and other main actors.

The 2030 Agenda’s pledges to “leave no one behind” and “reach the furthest behind first” comprise a clear commitment to combating discrimination and inequalities and ensuring progress across all groups of society. However, this is only possible if the realities of marginalized groups are acknowledged and if reliable data on their situations are available. NHRIs are contributing to the availability of high-quality, timely, reliable, and disaggregated data relevant for their national contexts by: providing analyses on who is being left behind and why; supporting the development of national indicators and sound data collection systems, including by providing advice and expertise on a human rights-based approach to data; and collecting and sharing their own data on specific groups.

60 Procurador de los Derechos Humanos, Guatemala (2017) Impacto de las Instituciones Nacionales de Derechos Humanos como apoyo a la implementación de los Objetivos de Desarrollo Sostenible, at: https://nhri.ohchr.org/EN/Themes/SustDevGoals/ICC%20Finance/ODS%20PDH%20GANHRI%202017%20FINAL.pdf
61 DIHR (2019b) Page 24-25, cf. footnote 3 above
62 Read more at: https://www.ohchr.org/EN/Issues/Indicators/Pages/documents.aspx
In Kenya, the NHRI’s collaboration with the national statistics office has led to the improvement of disaggregated data in the national census. In addition, the two institutions are jointly developing methodology and tools for data collection, disaggregation, and dissemination on selected human rights and SDG indicators in compliance with international statistical and human rights standards.63

Finally, some NHRIs are mandated to handle complaints on human rights violations, and in some cases perform investigations. There is increasing interest from NHRIs to link these complaints to the SDGs, and thereby contribute to unveiling patterns of systemic barriers to fulfilling human rights and SDGs for specific groups or communities in a country.

The NHRI of Denmark is piloting the use of its machine learning algorithm to link human rights complaints to the SDG targets, in partnership with the NHRI of Honduras. This information can guide development policy and legislation and shed light on the needs of the most marginalized groups in relation to specific SDGs.

Leveraging NHRIs’ unique mandate to boost sustainable development processes can add a crucial layer of accountability to the SDGs. Their engagement can improve coherence and efficiency in States’ delivery of international commitments towards human rights and sustainable development. Lastly, their support for the application of the key human rights principles of participation, equality, and non-discrimination can lead to more accountable SDG processes.

Academia

By the Sustainable Development Solutions Network (SDSN)

Why is the role of academia important to SDG accountability?

Universities around the world are working to address the complex challenges of sustainable development. Universities and other higher education institutions have a critical role in helping society achieve the SDGs through their research, learning and teaching, and operations. Beyond their campuses, they contribute to society’s capacity to solve complex challenges and have important roles in community-level leadership, including through public engagement, cross-sectoral dialogue and action, policy development, and advocacy.

These last roles demonstrate how academia can play an essential role in leading on accountability for the SDGs. As independent scientific experts, academic leaders and researchers have a crucial role and responsibility to lead on accountability. Universities themselves can also directly contribute to the momentum and culture of accountability by producing “Voluntary University Reviews.”

How can academia advance SDG accountability?

The case studies below, from SDSN’s global network of universities, give a diverse perspective on the different and often innovative ways that universities are supporting the follow-up and review process, voluntary national reviews, and strengthening data for accountability.
An SDG Atlas in the Amazon, by Henrique Pereira

The “Amazonas SDG Atlas” is a research and development initiative by the Center for Environmental Sciences of the Federal University of Amazonas, in Manaus, Brazil. The project localizes, monitors, and reports advances in the 2030 Agenda at the local level in each of the 62 municipalities of Amazonas State. The Atlas offers a critical and independent perspective on such progress. An interactive data portal provides access to information on each SDG indicator in each municipality through graphics displaying the time series or current state of the indicators. The Atlas also intends to support local governments to communicate on their SDG progress. Public debates have been held on key themes, and a thematic newsletter, written in accessible language, is regularly sent to a wider audience. The Atlas helps to promote the 2030 Agenda to the broader public and hold municipal governments accountable.
Aligning the Mexican Legislature with the SDGs, by Karina Ruiz Aguilar

Tecnológico de Monterrey (TEC) has been collaborating with the legislative branch in Mexico on two key strategies. The first is the development of the 2030 Legislative Strategy. The Chamber of Deputies established a multisectoral working group to analyze existing federal laws related to matters covered by the 17 SDGs and to identify areas of opportunity to modify legal frameworks or propose new legislations to achieve the SDGs by 2030. A multidisciplinary group of professors and researchers from TEC participated in this endeavor with technical assistance and research on each SDG. The Strategy was officially presented at a high-level virtual session hosted by the President of the Chamber of Deputies.

The second strategy is supporting the Mexican Senate’s Assessment Project on SDGs. The Senate invited TEC to participate in a multisectoral assessment to identify knowledge, management, and application of the SDGs across the Senate’s commissions. The Assessment was officially presented in November 2020. These strategies will make an important contribution to Mexico’s third Voluntary National Review, which will be presented at the High-Level Political Forum on Sustainable Development in 2021.

SDG Data Availability in Iceland, by Ingunn Gunnarsdottir

In 2017, the Icelandic government hired the Institute for Sustainability Studies at the University of Iceland to assess data availability for the SDG indicators in Iceland. An SDG working group had identified some data, and the task was to evaluate whether the correct data had been found. Knowledge existing within the University was utilized, and university experts were connected with SDG targets and indicators. These experts evaluated identified data for a particular SDG indicator through a survey. The survey was based on a self-assessment template for countries on the availability of global SDG indicators by the CES Steering Group on statistics for the SDGs. Around 100 experts within the university and governmental agencies were engaged. Multiple improved data sources were identified through the survey and discussions with experts. The analysis showed that data was collected fully or partially in Iceland for 98 of the 137 indicators deemed relevant out of the overall global set. The main output was a table listing data availability, more appropriate and robust data sources, and international databanks for each SDG indicator. A byproduct was a list of experts connected to the relevant SDG indicators. In this way, the University of Iceland directly contributed to strengthening the government’s monitoring and accountability, including for its 2019 Voluntary National Review.
Journalists and the Media

By the Global Forum for Media Development

There are different actors under what is often defined by the term “the media”: journalists as individual professionals, media organizations (publishers, broadcasters), and media development and journalism support organizations.

Why are journalists and the media important for SDG accountability?

The SDGs, and especially SDG 16, provide a critical entry point through which an independent, professional, diverse, and pluralist media, operating in a safe environment, can contribute to the progressive vision articulated in the 2030 Agenda. With the 2030 Agenda’s commitment to engaging with a wide range of actors, it is as important as ever for media actors to engage with broader development interventions for enhanced impact. International actors can help promote this by supporting media development, including encouraging national media actors to engage with such processes.64

Freedom of information is equally essential for tracking and achieving progress in all 17 of the SDGs.65 Access to information is key to achieving other development goals and offers a tool for citizens to monitor progress, for example in delivering clean water and sanitation, addressing environmental issues, ensuring access to health, and enabling access to education.66

The principles underlying the 2030 Agenda, including the need for inclusive multi-stakeholder approaches, partnerships, accountability (through open monitoring and reporting), and the imperative to “leave no-one behind” provide important entry points for media actors to engage with broader development interventions for enhanced impact.67 The right to information is especially important for accountability for the 2030 Agenda. Public access to reliable, credible information is key to holding governments accountable.

64 https://www.undp.org/content/oslo-governance-centre/en/home/library/entry-points-for-media-development-to-support-peaceful-just-and-.html
66 https://www.article19.org/resources/access-to-information-is-critical-to-achieving-sdgs/
Around the globe, journalists are increasingly and relentlessly targeted because of the fundamental role they play in ensuring a free and informed society. To stop journalists from exposing uncomfortable truths and holding power to account, a growing number of governments have engaged in overt, sometimes violent, efforts to discredit their work and intimidate them into silence. This is a worldwide assault on journalists and journalism. Even more significantly, it is an assault on the public’s right to know, on core democratic values, and on the concept of truth itself.

Since the onset of the COVID-19 pandemic in early 2020, heightened political and economic pressures on independent journalism in many countries have been documented in critical reports by international media groups as well as UN human rights officials. At the same time, many governments restricted or ceased enforcement of national access to information laws during the public health emergency, prompting protests from news organizations and local and international civil society groups.68

Even though the media have been exposed to intensified challenges, they have continued to uncover corruption, counter disinformation and misinformation, and hold governments accountable. For example, Rappler, a Philippines-based online news media company and a verified signatory to Poynter's International Fact Checking Network, is debunking COVID-19 false claims.69 In Poland, Gazeta Wyborcza denounced the cronyism of the country’s health minister after it uncovered evidence showing that his department had purchased more than 100,000 masks from a family friend that did not meet safety standards.70

Media development organizations, for their part, mobilized to create guidelines, resources, tools, and mechanisms to support media reporting and navigating the COVID-19 pandemic. The Centre for Law and Democracy has created a COVID-19 tracker71 to keep track of legal measures taken by countries to temporarily alter or suspend right-to-information obligations.

69 https://www.rappler.com/covid-19-fact-checks
70 https://www.mdif.org/from-ecuador-to-india-media-provide-vital-covid-19-support/
How can journalists and the media advance SDG accountability?

For each of the SDGs, independent, diverse, and professional journalists and media can be engaged and can contribute by, among other actions:72

- Reporting professionally and informing the public on the SDGs and relevant targets;
- Practicing and realizing access to information;
- Acting as a watchdog, generating evidence on the performance of public officials, and holding governments accountable;
- Offering a platform for dialogue and fostering two-way communication on developmental and humanitarian issues;
- Practicing investigative journalism that can uncover global corruption, expose crime and corruption so the public can hold authorities to account, and facilitate efforts to mobilize citizens around anti-corruption agendas (e.g. Panama Papers, Paradise Papers etc.); and
- Fact-checking, countering, and exposing the sources of disinformation.

Media development organizations are particularly relevant for SDG target 16.10 around access to information and press freedoms, and can contribute by, among other actions:73

- Supporting training for independent media professionals so they can make the freedom of information requests necessary for investigative journalism, and for all areas of development reporting, including reporting on progress made in achieving the SDGs;
- Promoting and protecting freedom of expression;
- Promoting and protecting the safety of journalists and the end of impunity for crimes against journalists;
- Supporting the development of public service journalism; and
- Supporting coverage by the media of progress or regression on guarantees of access to information and the safety of journalists.

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Journalists and media organizations are contributing to accountability by working in accordance with high professional and ethical standards, with some of the most impactful aspects outlined above, although many of them may be unaware of the connection between their work and sustainable development.

Media development organizations, meanwhile, have been better placed to engage, and have engaged in the past, in addressing the SDG agenda, monitoring its implementation, raising awareness within the media and journalism community and the general public about the importance of SDGs, and advocating for the implementation of the SDGs (and in particular SDG 16) on a national and international level. Media development and journalism support organizations have advocated for SDG 16 and its targets to include access to information and freedom of expression. They have cooperated with civil society organizations to prepare reports on the state of public access to information,74 75 and have created resources and infographics76 and collected data to demonstrate the significance of the SDGs for media professionals and organizations, highlighting in particular its relationship to the creation of peaceful, just, and inclusive societies.77

Beyond the specific contribution of the media to SDG 16 and its targets, media actors can play an important role in SDG implementation and monitoring, including follow-up and review. The 2030 Agenda is a demanding and progressive framework agreed by UN Member States, and media—with full respect of their independence—could work alongside other stakeholders (e.g. parliaments, civil society organizations, academics, and trade unions,) to support the implementation of national commitments and hold governments accountable for implementation across the Agenda. The in-country mechanisms that support the 2030 Agenda may provide entry points for engagement in more politically restricted environments where discussions around inclusive governance, peace, security, justice, and human rights are more constrained.

76 https://www.article19.org/resources/infographic-progress-on-the-right-to-information-around-the-world/
77 Media development and journalism support organisations that are active in promoting sustainable development as part of their activities and programmes include, among others: Free Press Unlimited, Centre for Law and Democracy, ARTICLE19, Deutsche Welle Akademie, and Global Forum for Media Development
Local Authorities: Subnational Governments and Local Public Officials

Local authorities are individuals and institutions that are accountable for the delivery of the SDGs at the local and subnational levels. Varying by context, local authorities can include a combination of elected and appointed officials, civil servants, and service providers.

In the context of the SDGs, subnational government is a broad term that can refer to any level of government below the national level, from state or provincial to municipalities, districts, and cities. Local governments refer to subnational governments that provide more immediate services to citizens: water supply, garbage pick-up, street maintenance, education, etc.

Elected officials are often elected by a local constituency to serve as mayors, city/local councils, and board members, and set the agenda for general and local development and can hold civil servants accountable. Appointed officials are those authorities that are appointed by elected officials to deliver the priorities defined by the local government in education, health, law enforcement, and city management. Civil servants are typically hired for technical expertise and bureaucratic practice, and their positions remain through government transitions and are accountable for ensuring the technical quality of service delivery. Service providers, such as teachers, farmers, and firemen, are at the “frontline” delivering these public services.78

Why are local authorities important to SDG accountability?

Local authorities and subnational governments are at the frontline of SDG delivery and accountability as they provide the critical services required for development and have direct contact with the people that the SDGs are created to serve.79

The United Nations Global Consultation on Localizing the SDGs emphasized that:

- “Local and regional governments are essential for promoting inclusive sustainable development within their territories, and therefore, are necessary partners in the implementation and accountability of the SDGs;”
- Effective local governance can ensure the inclusion of a diversity of local stakeholders, thereby creating broad-based ownership, commitment, and accountability;
- An integrated multilevel and multi-stakeholder approach is needed to promote transformative agendas at the local level; and
- Strong national commitment to provide adequate legal frameworks and institutional and financial capacity is required.

Localization

In order to realize the vision embedded in the 2030 Agenda that no one be left behind, it is crucial that the processes of engagement, implementation, and accountability of the SDGs are inclusive, developing from the

78 SDG Accountability Handbook, p. 29
79 SDG Accountability Handbook, p. 29.
ground up. In other words, the SDGs, as well as accountability for achieving them, must be “localized” subnationally for a meaningful and inclusive result.

Localization in this context refers to the “process of taking into account subnational contexts in the achievement of the 2030 Agenda, from the setting of goals and targets, to determining the means of implementation and using indicators to measure and monitor progress.”

Although the SDGs are universal and global, their realization depends on the degree to which they become a reality at the local level -- in cities and other local contexts. In fact, every SDG has targets and indicators that are directly the responsibility of subnational governments, specifically those that relate to the delivery of basic services and the allocation of resources.

Since much of the SDG framework depends on initiatives of local authorities, realizing the 2030 Agenda depends on the capacity and political will of local and subnational governments. National governments and the international governance community must also recognize the role of subnational governments

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80 UNDP & Global Taskforce for Local and Regional Governments (2016). Roadmap for Localizing the SDGs: Implementation and Monitoring at the Subnational Level. p, 6.
81 Roadmap for Localizing the SDGs: Implementation and Monitoring at the Subnational Level. p, 6.
82 Roadmap for Localizing the SDGs: Implementation and Monitoring at the Subnational Level. p, 7
in the context of the SDGs by allocating adequate support and resources to local authorities. In turn, subnational governments, in addition to and in partnership with other stakeholders, have a responsibility to hold their governments and international institutions accountable to their commitments and provide sufficient resources to localize the 2030 Agenda.

Subnational governments’ power and capacity in the context of SDG delivery and accountability depend on several factors, including the degree to which a country is decentralized, the political will at the center, and the effectiveness of intergovernmental coordination. These factors are critical to “contextualizing the SDGs and ensuring their accountable delivery.”

The degree of political will and capacity at both the national and subnational levels for SDG delivery and accountability determines their success. A strong national commitment to the SDGs, reflected in authorities’ actions and the allocation of resources, will determine the resources devolved to local authorities at the subnational level. However, in cases where the national commitment is strong but state capacity is weak, and leaders are unable to allocate resources to subnational actors, efforts for SDG localization are complicated, and require support from other sources and the international community. Local authorities must also demonstrate a commitment to SDG implementation and accountability. Thus, every level of governance—subnational, local, and multilateral institutions—has the responsibility to hold other levels accountable to delivering on the SDGs and providing adequate support in the process.

How can local authorities advance SDG accountability?

While at the frontline of delivery, local authorities should not be perceived as “mere implementers” of the SDGs, but rather “policy makers, catalysts of change and the level of government best placed to link the SDGs with local communities.” There are three elements of meaningful localization of the SDGs, which also directly ensure SDG accountability in the process: awareness; implementation and monitoring; and follow-up.

There are many initiatives local authorities can take forward for SDG accountability. As seen in the Global SDG Accountability Survey, insufficient public awareness of the SDGs is one of the greatest obstacles towards achieving SDG accountability. Local and regional governments are particularly well-placed to raise awareness to create an enabling context to mobilize and “localize” SDG accountability. Local awareness campaigns should not only underscore the relevance of the SDGs to the respective communities, but also empower citizens to participate and mobilize initiatives. Widespread awareness that emphasizes inclusive participation, transparency, and coalition-building would facilitate broad ownership during implementation and cultivate an environment of legitimacy and accountability.

During the planning and implementation process, localization can plant the seeds for fruitful and meaningful accountability in the future. Because subnational governments can “bridge the gap” between communities and the national government, local authorities must foster a multistakeholder environment to include CSOs, the private sector, academia, and other community-based organizations.

83 SDG Accountability, p. 30
84 For more information, please see the SDG Accountability Handbook chapter on “Engaging Local Authorities”
85 The Sustainable Development Goals: What Local Governments Need to Know, UCLG
86 Roadmap for Localizing the SDGs: Implementation and Monitoring at the Subnational Level, p. 9
Local authorities and subnational governments thus have the responsibility to set an SDG-based local development agenda that is transparent and inclusive and emphasizes widespread ownership and participation to create an enabling and fertile environment for SDG accountability going forward. Furthermore, being the closest and most accessible level of government to citizens, local authorities, especially elected leaders, have a democratic mandate to lead local development that emphasizes accountability and, in turn, can be held accountable by their constituency to follow through on commitments.

Taking the SDG forward requires initiative, commitment, capacity, and investment at every level. However, regardless of the degree of political will of local officials, subnational governments often lack “adequate technical and technological capacity, financing and support.” Consequently, accountability for the 2030 Agenda requires stakeholder engagement at every level to promote and facilitate the localization process, particularly resources and support from national governments and international development institutions. Local authorities have the responsibility to hold key stakeholders accountable in supporting localizing the SDGs. “Without the strong commitment of national governments and the international community to reinforce the resources and capacities of local and regional governments, the potential of localizing the SDGs could be left untapped.”

One example of an initiative by subnational actors is conducting Voluntary Local Reviews (VLRs), which several cities have done over the past three years. In 2019, the city of Bristol in the southwest of England conducted a VLR. These present a promising way to bring civil society into SDG policy design and implementation.

Subnational governments can partner with different stakeholders in civil society and international governance to secure the adequate funding and capacity needed. One example is using local and global and/or public and private partnerships to build capacity in data collection. Such capacity is critical to properly monitor and hold stakeholders accountable for the promised outcomes.

87 Roadmap for Localizing the SDGs: Implementation and Monitoring at the Subnational Level. p. 10
88 Roadmap for Localizing the SDGs: Implementation and Monitoring at the Subnational Level. p. 20.
89 For more information on specific mechanisms local authorities can implement to advance SDG Accountability please see: SDG Accountability Handbook, Engaging Local Authorities, p. 30
Parliamentarians and Legislative Bodies

A parliament or legislative body is a government institution usually composed of elected representatives of particular areas or constituencies responsible for passing laws of a state, as well as budgeting, government oversight (particularly of the executive branch), and representing the interests of citizens. Parliamentarians rely on procedures, including legislation, amending laws, overseeing ministers, civil servants, and other government actors, holding hearings to receive evidence, and gaining access to official documents and information.\(^{90}\)

Why are parliamentarians important for SDG accountability?

The 2030 Agenda recognizes the “essential role of national parliaments through their enactment of legislation, adoption of budgets, and ensuring accountability for the effective implementation of commitments.”\(^{91}\) Parliaments play a key role and have formal responsibility in supervising

\(^{90}\) SDG Accountability Handbook, p. 24
and ensuring the implementation and monitoring of international commitments at the national level.

Members of parliaments have the opportunity and constitutional responsibility to play a significant role in supporting and monitoring SDG implementation, and by extension, accountability for the 2030 Agenda. Parliamentarians are in a unique position to function as liaisons between the public and state institutions, in order to develop people-centered policies and legislation that ensure no one is left behind.92

Regardless of their relationship to the executive branch, parliamentarians are entrusted with supervising the executive to ensure accountability for the effective delivery of their pledges (including international treaties), people-centered policy, and programmes to the public. Accordingly, parliaments are endowed with powers of inquiry, interrogation, and oversight -- all necessary to advance SDG accountability and guarantee that no one is left behind. As such, parliaments are one of the “most powerful domestic accountability mechanisms” at the national level. Parliamentarians have the opportunity to forge an accountability-enabling environment through passing legislation, as well as directly advancing accountability through their own powers of oversight.93

**How can parliamentarians advance SDG accountability?**

As a “key accountability institution,” parliaments play a critical role in promoting development effectiveness, inclusivity, and transparency.94 More than other state actors, parliamentarians have a direct relationship to citizens as elected representatives. This presents a critical opportunity to advance domestic accountability for SDG implementation that is “people-centered, meaningfully addresses the diverse needs of the nation’s population and benefits all.”95

While the responsibilities and relations between the different branches of government vary by country, the executive branch is generally responsible for implementing and enforcing laws and programmes, while parliaments pass legislation, review fiscal plans, and oversee

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93 Parliament’s Role in Implementing the Sustainable Development Goals, A Parliamentary Handbook. p. 39
94 Parliament’s Role in Implementing the Sustainable Development Goals, A Parliamentary Handbook. p. 17
95 Parliament’s Role in Implementing the Sustainable Development Goals, A Parliamentary Handbook. p. 15
the executive branch to hold it accountable. Parliamentarians can thus promote SDG accountability in a variety of ways: they can adjust laws and pass new legislation in line with the 2030 Agenda, and monitor the government and agencies to ensure delivery and effective implementation of the SDGs. This legislation can take the form of periodic reviews to evaluate the progress of the SDGs, budget revisions to allocate sufficient resources, and promoting general awareness of the SDGs through public hearings and inquiries to provide experts and civil society a platform to voice their perspectives.

Ultimately, parliamentarians are responsible for representing the interests of their constituents, particularly marginalized populations. It is their duty to promote accountability for the 2030 Agenda and ensure none of their constituents are left behind in the process.
Committee Oversight

Committee oversight is one of the strongest mechanisms available to parliaments to engage in SDG implementation. Committee oversight gives parliamentarians an opportunity to assess in more depth whether policies, laws, and programmes are effectively implemented in support of the SDGs and, if not, to make recommendations on how to improve implementation. Parliamentary committees usually have powers to demand information and documents from government bodies, to interrogate government officials, and to hold hearings and examinations (including through field visits) to inform their understanding of how the government is discharging its duties towards the population.

Committees give parliamentarians the opportunity to undertake detailed examinations of critical issues, by allocating more time to individual issues and engaging a wide cross-section of stakeholders in their deliberations. In this regard, parliamentarians can play an essential role as a link between the State and the people, including the most marginalized. Ideally, committees consider public engagement a core part of their functions. When committees proactively engage in monitoring and oversight, they can be one of the strongest domestic accountability mechanisms available to make sure that SDG implementation is on track.98

Engaging with a Broader Audience

In representative democracies, parliamentarians apply mechanisms of representation and participation to involve their constituents and the broader civil society in policy-making processes, giving input to budget priorities, but also ultimately in holding their government responsible. Parliamentarians are uniquely positioned to connect the global agenda of the SDGs to local realities and priorities.

Case studies: Examples of parliamentary activities

There is no one-size-fits-all when it comes to how parliaments have organized their work around the 2030 Agenda according to the rules and norms of parliamentary activities in various countries. Generally, there has been a lack of systematic follow-up and monitoring on how parliaments are approaching the 2030 Agenda. Since the UN system for monitoring and reporting is focused largely on governments, there has been no mechanism to ensure parliamentary involvement, and in many countries, it has been lacking.

However, best practices in a few countries can serve as inspiration for how parliaments can institutionalize and embed the SDGs in their activities.

With regards to establishing clear responsibility for the 2030 Agenda within a specific parliamentary body or mechanism, this ranges from embedding SDG monitoring in an existing committee (as in Finland and Germany), to formally establishing a new SDG committee or sub-committee (as in Spain, Mexico, India, and Ukraine), to a more cross-cutting arrangement, i.e. an All-Party Parliamentary Group or SDG Caucus (as in UK, Ireland, France, Serbia, and Kenya), or a combination of these (as in Denmark).
Finland as Frontrunner on SDG Budgeting

Finland is a frontrunner as one of the first countries in the world that is seeking to identify the connections between government budgeting and sustainable development. Among its activities to achieve this are the following:

- Government Report, which dealt with the implementation of the 2030 Agenda, submitted to the plenary sessions of the Finnish Parliament
- Consultation of members of parliament for the VNR
- Topical debates on the SDGs
- Committee of the Future, Committee of Foreign Affairs, Committee of the Environment have drafted reports, including recommendations, on the Government's report of the 2030 Agenda
- The Development Policy Committee is tasked with following up on SDG implementation from a development policy perspective, and monitoring the implementation of the Government Programme in compliance with development policy guidelines.

Spanish Parliamentary Monitoring Organisation: PARLAMENTO 2030

The Parliament of Spain also has provided significant support around SDG implementation, and has actively engaged in reviewing and reporting on Spain's SDG progress. Parlamento 2030 is a platform for information on activities of Spain's National Parliament related to the SDGs, which have coordinated the following:

- June 2018: The Government of Spain created the High Committee for Agenda 2030
- 26 February 2019: Spain has established a Sustainable Development Council to support SDG implementation. Approving such a Council was one of Spain's national commitments to the SDGs.
- Annual plenary on the SDGs
- Annual report to corresponding committee on progress of specific SDGs
- The Senate launched a Study Paper for the definition, drafting, and coordination of the Spanish Strategy to achieve the SDGs.
- Regular meeting with civil society on the implementation of the 2030 Agenda

99 Government report on the 2030 Agenda for Sustainable Development: Sustainable Development in Finland – Long-term, Consistent and Inclusive Action
Colombia: SDG Budgeting Tool

In its latest VNR in 2021, Colombia presented a new tool developed by the National Planning Department in order to facilitate resource allocation with a view to delivering the 2030 Agenda. This report details the limitations of the tool and difficulties in identifying the resources allocated to each SDG, primarily because of their interdependence. The tool is used to monitor and systematize budget information and to identify for each source of public spending the proportion used for SDG implementation. The idea is to establish a baseline from which it will be possible to monitor the evolution of resources allocated to SDG delivery and the proportion of total investment financed by the general budget allocated to each SDG.100

Fiji Parliament Appoints SDG Champions

In 2017, the Fiji Parliament became the “first Parliament in the world to carry out a self-assessment exercise on the SDGs,” with advisory support from the UN Development Programme (UNDP) and the Inter-Parliamentary Union (IPU).101 This resulted in a thorough guide to the committees with recommendations to embed SDGs in their work. The Fiji parliament also appointed “SDG Champions” tasked with questioning the government about progress towards the SDGs.

Denmark: Establishing a Multistakeholder Platform

The Danish Parliament’s All-Party Parliamentary Group for the 2030 Agenda (APPG) was established in 2017, and there were strong commitments from the MPs involved to reach out to the major stakeholder groups and create a platform for them to engage in dialogue with the political level. The APPG initiated the formation of the “2030 Panel,” a multistakeholder group consisting of representatives from civil society, private sector, youth, and academia asked to advise the APPG on issues around the SDGs. Together, the APPG and the 2030 Panel have initiated several projects, including the national sustainability indicators known as “Our Goals” with Statistics Denmark, as well as the SDG platform at the annual People’s Festival with three days of debates, workshops, and cultural events about the SDGs.

Parliamentarians for the Global Goals

In September 2020, Parliamentarians for the Global Goals was launched on the sidelines of the UN General Assembly. PfGG is a global non-partisan network of individual parliamentarians and national all-party groups or caucuses involved in the 2030 Agenda. It is open to all elected members of regional, national, and local legislative bodies. PfGG facilitates a continuous dialogue among parliamentarians about best practices and ideas for implementation of the SDGs in parliamentary work, and supports MPs with peer-to-peer learning, networking, and help with engaging more MPs and parliaments as well as civil society and private sector actors.

100 https://www.iddri.org/sites/default/files/PDF/Publications/Catalogue%20Iddri/Etude/201910-ST0719EN-SDGs.pdf
Global Governance: Intergovernmental Organizations, Multilateral Institutions, and the UN System

Global governance refers to the intergovernmental institutions, formalized policies, and norms through which global affairs are managed, where States and their citizens try to bring more stability and order to their responses to transnational challenges. Global governance can be thought of as an international process of consensus-forming that generates guidelines and agreements that affect national governments and international corporations. The largest and most internationally representative intergovernmental organization is the United Nations.

Note: Intergovernmental Organizations (IGOs) are those composed primarily of sovereign States (referred to as member states), or of other intergovernmental organizations, usually established by a treaty or a charter.

The UN System

According to the UN Charter, the United Nations is an IGO that “aims to maintain international peace and security, develop friendly relations among nations, achieve international cooperation, and be a centre for harmonizing the actions of nations.”103 The UN system is comprised of a web of agencies serving distinct purposes and issues, including the Security Council, General Assembly, UNDESA, UNODC, WHO, OHCHR, UNDP, UNESCO-UIS, UNICEF, UNCTAD, UNODA, and UNSD, with UN Women and UNFPA, among others, acting as partner agencies.104

The recently reformed UN Development System has established UN Country Teams around the world, with the objectives of strengthening the UN at the country level, incentivizing accountable leadership, partnerships, and improved financing. UN Resident Coordinators at the country level are tasked with coordinating UN operational activities and preparing UN Sustainable Development Coordination Frameworks.

**Regional Multilateral Institutions and Regional Human Rights Bodies**

Regional Multilateral Organizations are IGOs composed of member states that encompass a particular geopolitical area or economic bloc, established to foster cooperation and dialogue among States within its boundaries. These regional IGOs work alongside other IGOs and UN agencies. Examples include the African Union (AU), Association of Southeast Asian Nations (ASEAN), the European Union (EU), and the Organization of American States (OAS).

Regional human rights systems are multilateral bodies, usually commissions and courts, responsible for monitoring and ensuring human rights and the upholding of treaties at the regional level. These systems, including the Inter-American Human Rights System, the European Human Rights System, and the African Human Rights System, vary in effectiveness, jurisdiction, power, and influence. They operate under distinct charters and treaties and carry out independent monitoring functions and platforms for States and nonstate actors to file complaints concerning human rights violations. They also provide resources and support for governments to meet human rights standards and can therefore play a major role delivering technical capacity and platforms for review to ensure accountability for the 2030 Agenda.105

**International Human Rights Institutions and Mechanisms**

The 2030 Agenda and the SDGs were developed upon the principles of human rights, dignity for all, and leaving no one behind. Human rights treaties, bodies, and mechanisms at the international level can be used to promote accountability for the SDGs, including the Universal Periodic Review (UPR) and the Human Rights Council’s (HRC) Special Procedures. These bodies are independent committees that monitor the human rights implementation of a particular treaty.106

**Multilateral Financial Institutions**

Multilateral financial institutions, such as regional development banks, help implement and finance sustainable development initiatives and play a critical role in providing the necessary technical capacity and financial resources to reach each SDG target. The World Bank, the largest and most well-known development bank, is a specialized, UN-affiliated agency that provides loans, grants, and

104 TAP Network and UNDP (2020). Mainstreaming SDG16: Using the VNRs to Advance Peaceful, Just and Inclusive Societies, Chapter 11
105 SDG Accountability Handbook, p. 92
106 See the SDG Accountability Handbook for more on international human rights bodies and mechanisms, p. 40
technical assistance to developing countries to support sustainable development projects related to human development (e.g. education, health), agriculture and rural development (e.g. irrigation and rural services), environmental protection (e.g. pollution reduction, establishing and enforcing regulations), infrastructure (e.g. roads, urban regeneration, and electricity), large industrial construction projects, and governance (e.g. anti-corruption, legal institutions development).107

Regional development banks, such as the Inter-American Development Bank, the African Development Bank, European Investment Bank, and the Islamic Development Bank), work similarly towards supporting sustainable development projects through financial and technical assistance in a regional capacity.

Why are global governance institutions important for SDG accountability?

While the implementation of the SDGs is the primary responsibility of national governments, regional and global multilateral institutions can act as “force multipliers” for national development initiatives. The UN system and multilateral bodies are critical in mobilizing pressure and technical capacity for implementation and accountability of the 2030 Agenda. “The more that global and regional tools can enhance and complement local and national accountability efforts—by enabling domestic legislative processes or citizen engagement—the greater the potential effect.”108

A Platform for Establishing Norms for Accountability

Since their inception, the UN system and its affiliated agencies have garnered legitimacy within the international arena as a stage to set common agendas and establish norms. The 2030 Agenda and the SDGs are products of this agenda-setting process. The UN, multilateral institutions, and regional bodies outlined above are critical to SDG accountability in that they serve as an influential platform that brings actors together to collaborate, facilitating multistakeholder cooperation with the power to establish norms that encourage accountability. In other words, as an international platform, these institutions can also serve as a vehicle for leveraging influence to hold member States accountable and amplify marginalized voices calling for accountability.

The accountability mechanisms fostered by global and regional multilateral institutions are rooted in an approach of being supportive rather than punitive. Most treaties or agreements adopted under the UN are not legally binding, unless passed by the Security Council. However, multilateral institutions provide platforms that can amplify voices in an influential space, resulting in pressure on member States to be held accountable. In this space, multistakeholder partnerships and other member States can “call out” governments for backsliding on commitments or failing to protect civic space—which, as discussed earlier, is needed to create an enabling environment for accountability.109

109 For more accountability mechanisms taken by regional and international multilateral institutions, see SDG Accountability Handbook Chapter on Human Rights Institutions and Other Bodies
Multilateral institutions, particularly the UN, have made efforts, although limited, to bring non-state actors to the table to facilitate participation and amplify nonstate voices in setting the agenda and holding member States accountable for their commitments at the global level. Studies have shown that multistakeholder engagement and participation in the planning, implementation, and review process of sustainable development initiatives makes them more transparent, effective, and accountable.

**Technical Capacity**

As discussed, the 2030 Agenda is not legally binding, and governments are expected to take ownership and initiative to achieve the SDGs. Multilateral entities can also provide critical resources and technical capacity support for effective and inclusive implementation and review—both of which are necessary for SDG accountability.

The 2030 Agenda underscores “the importance of technical assistance in the form of policy support, capacity development, and country accompaniment.” Particularly in weak state contexts, a substantial amount of this critical assistance is provided by multilateral and regional intergovernmental institutions, such as UN country programmes that are designed to support the planning, implementation, and monitoring of the SDGs.

Countries also have the primary responsibility for monitoring and follow-up of progress to ensure that initiatives are effective in reaching their intended targets. In order to facilitate a broad and accurate review of progress, countries and stakeholders need quality and accessible data from both official and non-official sources, which is reviewed annually at the global level through Voluntary National Reviews at the High-Level Political Forum on Sustainable Development (HLPF) (see the section below for the review mechanisms).

The UN Secretary-General’s report on SDG progress in 2020 warned that “the required level of sustainable development financing and other means of implementation are not yet available.” Enhanced international cooperation and support are critical in ensuring that “the sufficient means of implementation and monitoring exist and are well-targeted to provide countries the capacity to realize the SDGs. This requires investments for in-country support that strengthens the social contract for delivery and is “grounded in local realities, sequenced, coordinated with other donors and domestic programmes, financed sustainably, and does no harm.” Multilateral organizations also have the responsibility of using their platforms to facilitate learning and exchange across countries and contexts.

### How can global governance institutions advance SDG accountability?

Effective global governance can only be achieved with meaningful international cooperation. Many of the mechanisms for review and monitoring of the 2030 Agenda are conducted at the global level through the UN High-Level Political Forum on Sustainable Development. During this annual meeting, national governments have the opportunity to present their VNRs as a part of the formal follow-up and review framework of the 2030 Agenda. The follow-up and review processes are analyzed to inform the annual SDG Progress Report prepared by the Secretary-General ahead of...
the high-level events. The VNR process and meetings of the HLPF play a “central role in reviewing progress towards the SDGs”—a prerequisite to mobilizing for accountability. The HLPF’s mandate is to: “provide political leadership, guidance and recommendations on the 2030 Agenda’s implementation and follow-up; keep track of progress on the SDGs; spur coherent policies informed by evidence, science and country experiences; and address new and emerging issues.”

Another tool towards advancing SDG accountability is the set of UN Regional Commissions, each of which functions as a forum for reviewing and monitoring SDG implementation in countries within the region. They provide a platform for peer learning on VNR processes, sharing of best practices, and partnership building. “National accountability can be complemented by regional dialogue and monitoring in coordination with and making use of UN Regional Commissions.” Nonetheless, there is no systematic approach in the planning of these meetings and they vary greatly in their levels of influence.

Because of the voluntary nature of the national reporting process, the short time for discussion following each country’s presentations, and minimal space for non-state actors to engage, the forum’s mechanisms for accountability are relatively weak and do not meet the substantive standards of other accountability processes in the UN system. The UN system has the responsibility to strengthen the role of HLPF, UN Regional Commissions, and other accountability mechanisms by addressing these weaknesses.

A report authored by the IMF, OECD, and other partners identified two primary pathways for developing accountability mechanisms for the SDGs at the global and regional levels within multilateral institutions: (1) harnessing the power of inspiration and (2) evidence-based approaches.
Accountability tools at the global level should identify champions—countries or cities that have made significant progress towards certain SDG targets—and use its platform to amplify their experiences and best practices. The power of inspiration in accountability mechanisms should also facilitate collective action and leverage positive reinforcement of reputation.

Accountability mechanisms should also strive to deepen understanding using evidence-based policy learning to produce more effective development initiatives. The report’s authors also identified the essential characteristics of effective accountability mechanisms: clear objectives, robust incentives and fair burden-sharing, multistakeholder engagement and inclusion, and use of champions to drive learning.119

**Philanthropic Organizations & Private Donors**

A philanthropic organization is a nongovernmental institution with assets provided by donors and managed by its own officials, with income expended for socially useful purposes. “Foundation,” “endowment,” and “charitable trust” are terms used interchangeably for these organizations.120 Private donors or philanthropists are individuals that donate a portion of their wealth to philanthropic organizations, civil society organizations, or governments for charitable purposes and development.

Many philanthropic organizations have partnered with development actors to advance the 2030 Agenda, notably the [SDG Philanthropy Platform](https://www.sustainabledevelopment.un.org/hlpf/2019/philanthropy) Platform. The Platform is “vehicle for catalyzing multi-stakeholder partnerships to advance the SDGs - fostering a multi-stakeholder approach at country and global levels, as well as creating an interactive website www.SDGfunders.org, which captures philanthropic data and guides multiple stakeholders through national development priorities and planning.”121

As private resources become a significant source of financing for development frameworks, philanthropic organizations and donors are playing an increasingly prominent role in supporting the international sustainable development agenda—particularly as pivotal actors in achieving the 2030 Agenda.122 The Addis Ababa Action Agenda on financing for development recognizes private philanthropy’s role in supporting global development (see below).

**Why are philanthropic actors important for SDG accountability?**

These sizable private resources can tackle social issues that other private international flows, like private investment, often can’t reach or aren’t interested in reaching. The OECD estimates that, in the three years prior to the 2030 Agenda (from 2013 to 2015), philanthropic financing accounted for USD 8 billion a year, the majority of which was directed towards health, education, and agricultural projects.123

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120 [https://www.britannica.com/topic/philanthropic-foundation](https://www.britannica.com/topic/philanthropic-foundation)


In 2016, the total funding from philanthropic organizations towards SDG financing exceeded USD112 billion—much of which was allocated to development projects in the global south. Unlike private investment, philanthropic resources serve primarily to remedy societal issues. According to the OECD, philanthropy can serve as a key financing source that could help close the SDG funding gap, which is estimated at USD 2.5 trillion per year up until 2030.

However, philanthropy for development is much more than just financing. Philanthropy’s role also includes pushing unexpected changes, searching for local solutions on a small scale, reaching spaces that neither government nor existing markets occupy, and empowering people to engage in a variety of social issues. Through their substantial resources, both financial and technical, philanthropic actors can help catalyze processes to improve how private resources tackle development challenges. While the SDGs provide the framework for development, philanthropy can draw from its strengths flexibility and innovation both in accelerating implementation and advancing accountability.

Philanthropy for development also plays a significant role in setting the development agenda by influencing how the funding and resources are allocated and utilized. As “impact-drivers,” philanthropic actors can use their influence to drive awareness of the SDGs, encourage their partners to align with the SDG framework, and generate impact through innovation and multi-stakeholder partnerships. Most importantly, philanthropic organizations and development banks can encourage other key actors to adopt specific approaches—particularly for SDG accountability—by emphasizing transparency and accountability in the projects they help finance. As advocates that have the capacity to breed innovation, philanthropic organizations can advance SDG accountability by integrating standards for review and accountability.

Philanthropic organizations can campaign to raise awareness for the SDGs and mobilize their knowledge, expertise, resources, and connections to support development in local communities. Furthermore, these actors possess the ability and capacity to innovate, forging more efficient and impactful development solutions. Philanthropic actors can set the agenda by influencing implementation actors in financing SDG-related projects, while making space for experimentation and innovation for the greatest impact. Consequently, philanthropic actors’ influence can be a powerful tool to establish norms and facilitate an accountable environment for the 2030 Agenda.

In addition to public and private financing sources, philanthropic funds play a significant role in “entrenching, maturing, and scaling the impact investment movement.” While these innovative investment opportunities will not replace the role of the public sector, they can support other development actors and provide models for “leveraging existing capital” for greater social impact. Philanthropic actors can push for operational changes, empower local actors and grassroots initiatives, reach spaces that states or markets cannot, and mobilize actors to engage in the SDGs.

128 https://www.un.org/esa/ffd/wp-content/uploads/2016/01/Philanthropy_OECD_IATF-Issue-Brief.pdf Impact funding or impact investing defined as “the pursuit of positive financial returns as well as positive social/environmental returns.”
The economic and financial volatility associated with the COVID-19 pandemic is derailing economic growth and compounding risk from other related factors, such as the retreat from multilateralism, political instability, and heightened risk of accumulating debt. These factors contribute to a more difficult environment for sustainable philanthropic financing, potentially undermining the realization of the SDGs.130

**How can philanthropic actors advance SDG accountability?**

In response to this global crisis, coordination at the global level is necessary to systematize response measures in order to maintain economic and financial stability-- necessary conditions for philanthropy to thrive. Philanthropic actors and individual donors, in turn, can advance SDG accountability by becoming “SDG Accountability Champions,” leveraging their influence in ensuring that the projects and initiatives they finance align with the 2030 Agenda and the principles of transparency, inclusivity, and accountability. Philanthropic actors can also practice transparency and inclusivity themselves, particularly by amplifying civil society’s voices and empowering local, grassroots actors at every step of the development process.

According to the Financing for Sustainable Development Report 2020, special attention should be given to “strengthening philanthropy’s ecosystem of support,” including “data to build transparency and inform decisions, advocacy for an enabling environment, campaigns to grow a culture of charitable giving, technology to link donors and recipients, advice and capacity building to help make better use of existing resources, space for donor mediation and coordination, and standards that build trust within society.” 131

130 https://developmentfinance.un.org/fsdr2020
**Addis Ababa Action Agenda (AAAA)**

The Addis Ababa Action Agenda on financing for development “welcomes the rapid growth of philanthropic giving and the significant financial and non-financial contribution philanthropists have made towards achieving the Sustainable Development Goals. It encourages philanthropists to partner with Governments, as well as increased transparency and accountability in philanthropy.”

Specifically, the **Addis Ababa Action Agenda**:

- Encourages growth of philanthropy and efforts to increase cooperation between philanthropic actors, governments and other development stakeholders;
- Calls for increased transparency and accountability in philanthropy;
- Encourages philanthropic donors to apply due consideration to local circumstances and align with national policies and priorities; and
- Encourages philanthropic donors to consider managing their endowments through impact investing.

While the Addis Ababa Action Agenda marked a step forward, there is still “significant potential to further scale up philanthropic engagement in SDG implementation.” The SDGs provide the foundation on which philanthropic initiatives can be built. By aligning their objectives with the SDG framework, philanthropic actors can take part in this global effort by contributing funds, implementing programs and sharing knowledge. More specifically, philanthropic actors can ensure that the language of SDG accountability is embedded in the grants, planning, execution, and monitoring of financed activities.

Philanthropy foundations and donors have the dual responsibility of advocating and practicing inclusivity, transparency, and accountability. For inclusivity, philanthropic actors should build active partnerships within and across sectors prioritizing the 2030 Agenda, particularly partnering with civil society at the grassroots level to facilitate ownership and, by extension, accountability.

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132  https://developmentfinance.un.org/encouraging-philanthropic-engagement-that-is-transparent-and-accountable


While some foundations make their grant-making, monitoring, and evaluation processes publicly accessible, others are much less transparent about their activities and performance.\(^{135}\) Moreover, there is no framework or mechanism to track fulfillment of the Addis Agenda commitments. Ideally, these commitments for monitoring should be mainstreamed into the global accountability architecture going forward, while other actors should work in partnership to ensure that these financiers are accountable to their beneficiaries.

**The Private Sector**

*By Dr. Sanjeev Khagram, Dean, Thunderbird School of Global Management and Adam Roy Gordon, Engagement Director, Global Compact Network USA*

The global business sector is massive in size, scope, and diversity. It is estimated that there are over 75 million registered companies and over 200 million total businesses worldwide. Small and medium-sized enterprises (SMEs) represent approximately 90% of all businesses and more than 50% of employment worldwide. The economic power and political influence of large firms – especially multinational corporations – is arguably unrivaled. The top 500 firms in the world had combined revenues of over US$33 trillion in 2019 (this figure has declined as a result of COVID-19 in 2020).

**Why is the role of the private sector important for SDG accountability?**

It is incontrovertible that achievement of every SDG target will require at least some engagement of businesses, if not a central role. For example, it was estimated prior to the pandemic that 600 million jobs would be needed by 2030 to meet global workforce growth, and since SMEs generate seven of every ten formal jobs in emerging markets, their role in contributing to SDG 8 (Decent Work and Economic Growth) is critical. But even SDG 16 (Peace, Justice and Strong Institutions) requires direct and sustained involvement of businesses – from ending corruption to reducing all forms of violence everywhere.

The major platforms, associations, and networks of business worldwide have committed themselves to activating their members to advance the SDGs and also play a role in holding governments accountable. The World Business Council on Sustainable Development (WBCSD) – with over 200 leading companies – in addition to being a major proponent and enabler of SDG action and accountability, has set five new specific comprehensive criteria for membership. These criteria include setting an ambition to reach net zero emissions by 2050, declaring support for the UN Principles on Business and Human Rights, and declaring support for inclusion/equality/diversity and the elimination of all forms of discrimination.

Likewise, the International Chamber of Commerce (ICC) advanced the “Business Charter for Sustainable Development” to enable business contributions to the 2030 Agenda. This call to action builds on the ICC’s “Green Economy Roadmap,” which is a guide for business, policy makers, and society towards greener and more sustainable economies. In an open letter to G20 Finance Ministers, the ICC along with the International Trade Union Confederation and Global Citizen urged public leaders to avoid a lost decade of sustainable development and ensure a common global recovery package that enables all countries to recover better together from the pandemic and its impacts.

The World Economic Forum (WEF) has mobilized its global multistakeholder network to both advance the SDGs and advocate for accountability to the SDGs. WEF holds an annual Sustainable Development Impact Summit alongside the United Nations General Assembly (UNGA), focusing primarily on highlighting and fostering public-private partnerships that utilize Fourth Industrial Revolution technologies such as artificial intelligence, the internet of things, blockchain, drones, 5G, and several others. Klaus Schwab, WEF Founder and Executive Chairman, has made it clear that the SDGs will inform all the work of the WEF during the Decade of Action for the SDGs.

Most major companies, regardless of their industry, have espoused commitments to the SDGs. Some companies leading the way include Unilever, Microsoft, Starbucks, Colgate-Palmolive, and Huawei. Many companies are aligning their individual and partnership efforts with their CEO-level commitments to the UN Global Compact (UNGC).

As the UN Secretary-General’s corporate sustainability initiative and the world’s largest corporate sustainability initiative, the UNGC mobilizes a global movement of sustainable companies and stakeholders to help accomplish the SDGs by 2030. The UNGC offers its participants - over 12,000 companies in 157 countries – diverse tools and resources to learn how to do business responsibly. Through the UNGC Academy, companies can gain the knowledge they need to meet their sustainability objectives, while UNGC Global Impact Initiatives allow businesses to learn about the SDGs and how to implement the Goals and targets in their operations. The UNGC, in partnership with UNDESA and ICC, also organizes a yearly SDG Business Forum on the margins of the UNGA. This event concentrates on the ways in which the private sector can address current economic challenges and develop solutions for a more sustainable future. For multinational and small businesses alike, aligning with the ambition of the SDGs begins with a high-level commitment. Through the UNGC, businesses are asked for a CEO letter to the Secretary-General affirming their commitment to the SDGs.

All these efforts by networks and platforms of companies, as well as by individual companies, signal movement in the right direction. But far more needs to and can be done by businesses of all sizes and in all parts of the world to create the transformative movement and accountabilities required to achieve the SDGs by 2030.
IV. Recommendations to Advance Accountability for the SDGs & the 2030 Agenda
Overview of Recommendations

This section provides further information on the recommendations outlined below with important context and specific action points for all relevant stakeholders at all levels working towards accountability for the 2030 Agenda. These recommendations are presented to inform and catalyze discussion and dialogue across contexts and stakeholders, and should be seen as a non-exhaustive list of issues, options and recommendations for further action.

I. Establish a Global Partnership for SDG Accountability

Establish a global, multistakeholder institution/partnership dedicated to advancing accountability for the SDGs and the 2030 Agenda that brings together all relevant actors in partnership to coordinate effectively across levels and sectors, allocate resources more efficiently, raise public awareness, empower marginalized voices, and actively facilitate an environment that supports transparency and inclusive participation.

II. Facilitate inclusive participation and engagement at all levels

Actively facilitate an enabling environment through the support of inclusive and meaningful participation for all stakeholders, particularly civil society, and marginalized groups, at every level—local, national, and global—that emphasizes broad ownership at each stage of development process—planning, implementation, and review—to lay the foundation for authentic accountability.

III. Build capacity and institutional coordination

Improve institutional, intergovernmental and/or cross-stakeholder coordination, policy coherence, and capacity of development actors, particularly civil society, through more effective funding allocation and provision of technical support/capacity-building resources.

IV. Protect civic space and basic rights, and facilitate transparency and public awareness of the SDGs

Guarantee the necessary conditions for protected civic space and an informed public to facilitate a fertile environment for accountability for the 2030 Agenda:

a. Protect civic space and fundamental freedoms as defined by the Universal Declaration of Human Rights,

b. Ensure transparency and accessibility of public information and data on the SDGs and beyond, and

c. Actively campaign to raise public awareness of the 2030 Agenda and the SDGs at the global, national, and local levels.

V. Advance effective and inclusive monitoring and review processes for the SDGs at all levels

Ensure effective and inclusive oversight, review, and accountability mechanisms at all levels through accessible and quality data and participatory processes:

a. Empower quality, reliable, and timely data collection and reporting, particularly from alternative, non-state, and grassroots sources, to measure accurately progress on the SDGs and ensure that no one is left behind, and

b. Strengthen and improve existing monitoring processes (including the VNR process) and innovate more inclusive and effective oversight mechanisms at all levels.
I. Establish a Global Partnership for SDG Accountability

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At present, there does not exist a global institution, partnership or organization dedicated solely to advancing SDG accountability. The lack of centralized space creates missed opportunities for collaboration, raising awareness, facilitating ownership through inclusive participation, supporting civil society actors, and bringing in government, private sector, and donor “champions” to finance and advance an environment conducive to accountability.

The Campaign for a Decade of Accountability for the SDGs presents a potential precursor to an established partnership, as the campaign has laid a foundation for a diverse, multistakeholder movement – bringing together experts that represent the diversity and universality of those working towards a more accountable system.

SDG 17 of the 2030 Agenda: Strengthen the means of implementation and revitalize the global partnership for sustainable development

SDG 17 includes two targets on multi-stakeholder partnerships:

- **SDG target 17.16**: Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries.

- **SDG target 17.17**: Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships.

UNDESA defines global partnerships as “voluntary relationships between various public and non-public parties in which all participants agree to work together to achieve a common purpose or undertake a specific task.” Considering that the 2030 Agenda is a universal global agenda that requires collective action, these collaborative initiatives function as a vehicle for cooperation and partnership to enhance coordination across global, regional, national, and local levels.

Thus, a global partnership for SDG accountability could facilitate resource mobilization, greater accessibility and meaningful participation, and promote policy coherence, knowledge-sharing/capacity building, and public awareness with the common goal of creating a conducive environment for accountability. Rather than replacing existing structures for review of the 2030 Agenda, a global partnership could streamline and enhance the efficacy of existing mechanisms, such as the...
VNR process, while also innovating new ways to monitor progress and ensuring broad participation in these processes. Furthermore, a global partnership can catalyze a robust mutual accountability structure, where diverse actors reinforce one another and hold each other accountable.

As detailed in the synthesis report from the Global SDG Accountability Survey outlined previously in this report, survey respondents observed a lack of adequate mechanisms for the accountability needed to accelerate progress. The obstacles survey respondents emphasized can only be overcome through meaningful collaboration that recognizes the vital role each stakeholder plays, while also facilitating broad participation and ownership that empowers the critical voices in civil society. A global partnership for SDG accountability can advocate for an enabling environment in which accountability and ownership for the SDGs can thrive.

A global partnership for SDG accountability would also provide a centralized space where actors can confront the significant challenges through improved multistakeholder coordination in key areas such as institutional planning at the national level, data collection for the VNR process, and the effective allocation of resources and financing.

In addition to raising public awareness of the SDGs and circumstances where civic space is under attack, a global partnership for SDG accountability can incentivize UN Member States to become “champions” as well as bring together donors and financial supporters. Bringing in donors would help fill the gap for funding, while States work together with nonstate actors and provide the political backing needed for a robust and efficient system of mutual accountability. Ultimately, the active participation and determination of all stakeholders is needed to accelerate progress for the 2030 Agenda through accountability.

II. Facilitate inclusive participation and engagement at all levels

Actively facilitate an enabling environment through the support of inclusive and meaningful participation for all stakeholders, particularly civil society, and marginalized groups, at every level—local, national, and global—that emphasizes broad ownership at each stage of the development process—planning, implementation, and review—to lay the foundation for authentic accountability.

Upholding basic rights and freedoms as well as the protection of civic space provides the foundation for an enabling environment for accountability (for recommendations see IV).

“Leaving no one behind” in SDG accountability means creating an enabling environment and the conditions necessary for the meaningful participation of all people, including by addressing the physical, financial, linguistic, logistical, technological, age, gender, or other barriers that may prevent certain groups from participating in accountability processes. At the global, regional, and national levels, an enabling environment means rights-holders and civil society have seats at the table for participatory decision-making, such as within international organizations, particularly in monitoring and review of development initiatives, as well as access to the resources and consequential platforms these spaces provide.

Consultations between national governments and stakeholders— including civil society—is essential for SDG implementation and accountability as it provides opportunities for diverse voices to be heard on issues that matter to citizens, allowing people to share their knowledge, insight, and experience to advance SDG implementation. Consultation can also strengthen the legitimacy of decision-making and build national ownership of the SDGs by enabling people to identify priorities and share in decision-making, thereby assuming greater ownership of solutions and responsibility for achieving the SDGs.

Concerted localization efforts can provide more accessible entry points and opportunities for engagement. The 2030 Agenda should be connected directly to existing national and sub-national political processes (including national development plans and the SDGs) and bodies that meaningfully facilitate civil society participation in all their diversity as part of legislation, planning, and budgeting processes. Otherwise, there is a risk that the discussions of issues facing those communities and individuals furthest behind remain divorced from decision-making processes. All stakeholders must also work to further advance the conditions that allow civil society and nonstate actors to meaningfully participate across UN processes through integrated and comprehensive approaches.
Specific actions:

- All stakeholders should work to advance an enabling environment that facilitates open, participatory, and accountable governance that is proactive in engaging with citizens and the most marginalized communities (also see recommendation IV).¹³⁹

- All stakeholders should actively facilitate an enabling environment through inclusive participation and accessible entry point opportunities, particularly aimed at marginalized groups—including women, rural populations, and young people.

- CSOs should facilitate the participation of marginalized groups in SDG accountability by advocating for official government processes and mechanisms to take measures to ensure their inclusion, while also ensuring that civil society-led initiatives do the same.

- Although participatory accountability should be an ongoing, systematic, and dynamic process—rather than a one-size-fits-all or one-off process—stakeholders, particularly CSOs, should consider the following principles in advocating for or designing inclusive SDG accountability processes:¹⁴⁰

  - Engagement should aim to be regular and continuous rather than a single opportunity, and there should be formal and informal engagement mechanisms and spaces to support people's effective, meaningful, and safe participation and dialogue with decision-makers;
There should be communication, awareness-raising, and information-sharing with stakeholders to highlight opportunities for their contribution and participation;

There should be different ways for people to participate in accountability processes including online/offline, written/oral, and in-person/remote opportunities;

CSOs should facilitate the participation of marginalized groups in SDG accountability by advocating for official government processes and mechanisms to take measures to ensure their inclusion, while also ensuring that civil society-led initiatives do the same;

There should be targeted outreach and strategies to allow a specific group to participate and express their views freely, and active measures should be taken to accommodate the special needs of groups;

Lobby to make SDG follow-up and review processes open and inclusive to meaningful participation and to input by civil society;¹⁴¹ and

Facilitate participation and engagement of young people by tapping into their innovative ideas and strategies, as well as their strength in numbers.¹⁴²

Governments and public officials should work to ensure transparent, inclusive, and participatory national review processes by including diverse and representative groups and organizations in implementation, monitoring, review, and follow-up processes, to ensure that their perspectives and rights are considered and addressed.¹⁴³ Specifically, they should:

Promote inclusive government consultations for SDG review processes and consultations (in person and online) on a regular basis, published and publicized widely and with appropriate lead time (see recommendation V);¹⁴⁴

Decision-makers and those in positions of power should be prepared to listen and provide feedback to people on how their input or participation has been taken into consideration;¹⁴⁵

¹⁴¹ Danish Institute for Human Rights
¹⁴² SDG Accountability Handbook, p. 75
¹⁴³ Danish Institute for Human Rights
¹⁴⁴ SDG Accountability Handbook, p. 45
¹⁴⁵ Danish Institute for Human Rights
• Practice participatory planning, budgeting, and review processes that align national development priorities and plans per ministry/government with the SDGs with diverse groups of civil society, including young people;\textsuperscript{146}

• Parliamentarians should amplify the voices of citizens and interest groups by establishing a platform for a continuous and constructive dialogue with different stakeholders to provide feedback on the activities of MPs and hold them accountable in their SDG work;\textsuperscript{147}

• Design and utilize a simple youth inclusion recommendation and rating system. This could consist of the top five ways to expand youth engagement in follow-up, review, and accountability for the 2030 Agenda;\textsuperscript{148} and

• Local authorities should work to localize the SDGs in local governance and grassroots initiatives, facilitate awareness through public awareness campaigns; and participate in monitoring and review mechanisms at the subnational level, including by conducting Voluntary Local Reviews.

• National Human Rights Institutions (NHRIs) should advocate to have marginalized people and their rights included and considered in SDG processes.\textsuperscript{149}

\textsuperscript{146} ActionAid
\textsuperscript{147} Parliamentarians
\textsuperscript{148} ActionAid
\textsuperscript{149} Danish Institute for Human Rights
Journalists, the media, and academia should engage in outreach using both traditional and new forms of media to play an instrumental role in broadening engagement in SDG follow-up and review processes, involving people who otherwise might not be able to participate, enhancing the participation of those who can engage, and potentially uncovering issues that otherwise might be overlooked.\textsuperscript{150}

Donors and philanthropic organizations should use their norm-setting capacity to fund initiatives that make a concerted effort towards leaving no one behind and participatory decision-making and consultation at all levels. For example, they could leverage funding to catalyze innovative participatory mechanisms.

International Organizations and Multilateral Institutions:

The UN and affiliated actors involved at the global level (CSOs and networks, private sector, academia, media) should provide platforms for advocacy and accessible avenues for engagement at HLPF and other opportunities for review;\textsuperscript{151, 152}

Actors at the global level should seek to expand the meaningful participation of civil society in UN processes (including at the HLPF) by conducting close consultation with civil society to identify and overcome the barriers to their full and effective participation. Such actions should include:

- Facilitate procedural conditions for effective engagement and revise the modalities to foster meaningful civil society participation and engagement across the spectrum of official meetings and sessions through a UN system-wide and integrated approach;
- Prioritize inclusion of the voices of representatives from national civil society groups during the HLPF, with adequate representation from regional and international civil society organizations (see recommendation V);
- The UN should consider how to best combine inclusive virtual and physical formats in meetings and processes to broaden participation and engagement for different stakeholders,
through the use of digital technologies and virtual meetings, taking into consideration issues such as access to internet, language barriers, time zones, and safety; and

+ Ensure real interactive dialogue before, during, and in the follow-up to official sessions to ensure a meaningful dialogue and inputs from all relevant stakeholders.

- Create an office of a Civil Society Envoy to help maximize civil society’s contributions to the 2030 Agenda, specifically tasked to support inclusive, meaningful, and consistent civil society participation across the UN.

- Create an annual Civil Society Action Day, potentially on the margins of the annual HLPF or UNGA sessions.
III. Build capacity and institutional coordination

Improve institutional, intergovernmental and/or cross-stakeholder coordination, policy coherence and capacity of development actors, particularly civil society, through more effective funding allocation and provision of technical support and capacity-building resources.

According to the Global SDG Accountability Survey, respondents rated “lack of funding to support participation” as the most significant challenge to advancing SDG accountability. Other factors rated as significant challenges to SDG accountability were “lack of institutional coordination across government” (ranked as the fourth most significant challenge), “lack of capacity of government or civil servants,” and “lack of capacity of my organization/stakeholder group to engage.”

Specific actions:

- All stakeholders should aim to build the capacity of civil society to engage in SDG processes, particularly in the monitoring and review process. Steps can include:
  - Provide knowledge-sharing and learning opportunities as well as capacity-building resources and access to empowering tools and platforms;
  - Emphasize building the capacity of grassroots civil society organizations to ensure that no one gets left behind, and all voices are being heard for meaningful accountability;
  - International organizations should empower and elevate national/grassroots civil society organizations through awareness campaigns, and providing technical support and capacity-building tools;
  - Civil society should partner with the private sector, academia, local authorities, the media, and other national/transnational organizations to support one another in working towards accountability; for example:
    - Media partners can aid other stakeholders in developing an outreach and advocacy strategy to reach more audiences (see recommendation IV);
    - Global, regional, and national CSO coalitions (like the TAP Network) can provide support, resources, and knowledge-sharing and advocacy opportunities;
“Promote multi-stakeholder and participatory approaches through the provision of both workshops and online training courses.”

Harness the capacity of the private sector by working together in partnership to increase capacity and resources in monitoring and review efforts; for example,

- Aid in the strengthening of micro-, small, and medium-sized enterprises (MSMEs) and their contributions to the achievement of the 2030 Agenda and the SDGs

Actors with the ability to fund activities, such as donors and philanthropic organizations, multilateral institutions, academia, the private sector, and national governments, should fund initiatives and organizations working towards SDG accountability, as well as capacity-building localization initiatives that cultivate ownership and contribute to an environment of accountability.

- Funding actors should help finance activities that “seek to promote cross-cutting approaches” and CSO engagement in planning, decision-making and review.

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153 https://sdgs.un.org/topics/capacity-development
154 https://sdgs.un.org/topics/capacity-development
155 https://sdgs.un.org/topics/capacity-development
Donors and philanthropic actors should leverage their funding and norm-setting influence to ensure that capacity-building projects are inclusive and participatory, as well as innovative and solution-oriented;

Strengthen public sector capacity through funding or providing technical support (see below).

- Strengthen and support the capacities of public officials to engage with and respond to people’s inputs and concerns as well as to integrate the 2030 Agenda and the SDGs into national development plans and sustainable development strategies. Use practical tools and peer learning to facilitate implementation.
- Combat a lack of institutional coordination within government by helping facilitate strong cross-agency and cross-stakeholder communication and coordination of all development processes.
- Create, establish, or ensure adequate funding to a designated government SDG body or entity to help direct coordination with relevant government agencies, as well as civil society organizations and national accountability platforms in monitoring and review initiatives, including the VNR process;
- UN country offices and designated SDG government agencies should work together to streamline effective intergovernmental coordination and stakeholder collaboration.
- Introduce SDG participatory budgeting tools at the national level to translate the SDGs into a tool for accessing budgets and screening legislation.\textsuperscript{156}
- Parliaments should ensure proper allocation of funding at the national to local level for SDG planning, implementation and review.
IV. Protect civic space and basic rights, and facilitate transparency and public awareness of the SDGs

Ensure the necessary conditions of a protected civic space and informed public to facilitate a fertile environment for SDG accountability:

a. Protect civic space and fundamental freedoms as defined by the Universal Declaration of Human Rights,

b. Ensure transparency and accessibility of public information and data on the SDGs and beyond, and

c. Actively campaign to raise public awareness of the 2030 Agenda and the SDGs at the global, national, and local levels.

4a) Protection of Civic Space and Basic Rights

All stakeholders at all levels should actively work towards protecting fundamental rights and freedoms, and challenge forces that seek to undermine them.

In order for meaningful SDG accountability to exist, it is essential that fundamental rights and freedoms – including the freedom of expression, association and assembly and the right to information and political participation – are protected in law and practice. These basic rights and freedoms are vital to the functioning of an independent civil society and people’s meaningful participation in ensuring accountability for the SDGs. This includes a free and independent media that can inform, monitor the performance of public institutions, and provide a platform for public debate and dialogue, ensuring that the needs of citizens in relation to government policies and actions are heard.

Ultimately, the decline in civic space for people to organize, participate, communicate, and express their views freely poses a significant challenge and threat to ensuring accountability for the 2030 Agenda.

157 UN Declaration of Human Rights defines human rights as “rights inherent to all human beings, regardless of race, sex, nationality, ethnicity, language, religion, or any other status. Human rights include the right to life and liberty, freedom from slavery and torture, freedom of opinion and expression, the right to work and education, and many more. Everyone is entitled to these rights, without discrimination.” https://www.un.org/en/about-us/universal-declaration-of-human-rights

158 SDG Accountability Handbook, p. 9

159 SDG Accountability Handbook, p. 75p.

160 SDG Accountability Handbook, 9
Specific actions:

- Strengthen national and global efforts to push back against threats and shrinking civic space, using the SDGs as an opportunity to demand these spaces, both around the UN and at the national and local levels;\(^{161}\)

- The global community and transnational stakeholders (such as the UN, transnational civil society, private sector, and media) must work to empower grassroots activists and pressure governments in circumstances where fundamental rights and freedoms are being actively repressed;

- Stakeholders can engage with NHRIs as an intermediary to help secure or safeguard space for civil society to engage in SDG implementation and review processes;\(^{162}\)

- Donors, academia, the private sector, and others should fund initiatives to protect civic space and monitor their funding to ensure this support does not in fact have unintended consequences that might instead effectively undermine civic space and access from civil society

- Protect the media, journalists, and independent news outlets to ensure a free and independent press, as well as promote and protect freedom of expression;\(^{163}\)

  ♦ Promote a conducive and enabling environment for free media actors through advocacy and policy advice;

  ♦ Support training for independent media professionals so they can make freedom of information requests for the purposes of investigative journalism, and for all areas of development reporting, including reporting on the progress made in achieving the SDGs;

  ♦ Protect safety of journalists and the end of impunity for crimes against journalists;

  ♦ Support coverage by the media of progress or regression regarding access to information and safety of journalists.

- Independent, diverse, and professional journalists and media should offer a platform for dialogue and foster two-way communication on the SDGs in monitoring governments and relevant actors to keep the general public properly informed.\(^{164}\)

\(^{161}\) SDG Accountability Handbook, p. 9
\(^{162}\) SDG Accountability Handbook p. 56
\(^{163}\) For more see SDG Accountability Handbook: Engaging with Human Rights Institutions
\(^{164}\) https://www.undp.org/content/oslo-governance-centre/en/home/library/entry-points-for-media-development-to-support-peaceful-just-and-.html
\(^{164}\) GFMD
4b) Transparency and Right to the Accessibility of Data

**Stakeholders should demand transparency from public officials in regard to access to public information and credible data for the SDGs and beyond. State and local authorities should be as transparent as possible and ensure that information is made available to all in a timely and accessible manner, free of charge, and without restrictions on its use.**

Providing citizens with access to information (SDG target 16.10) is an essential requirement for accountability for the 2030 Agenda. Public access to reliable, credible, and user-friendly data and information is key to holding governments accountable by enabling citizens to evaluate the performance of public officials and to monitor government actions. Greater access to critical data can open the door to conversations with policy makers, allowing CSOs and citizens alike to validate, challenge, or identify gaps in official narratives of SDG progress. In the Global SDG Accountability Survey, respondents ranked “lack of transparency from government” as the third most pressing challenge to SDG accountability.

**Specific actions:**

- CSOs and stakeholders can engage in advocacy to make official data on the SDGs more open and available and should advocate for the following:
  - Make a strong public commitment to legal rights for the public to access government data on the SDGs;
  - In countries where freedom of information laws (e.g. FOIA in the U.S.) do not exist, civil society should demand passage of such laws to guarantee access to all public information, both related to the SDGs and beyond;
  - Create public listings of all government data related to the SDGs;

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165 SDG Accountability Handbook, p. 9, 75
166 SDG Accountability Handbook, p. 62-63
167 SDG Accountability Handbook, p. 63
Governments and public officials at the national and subnational levels should:

- Provide access to relevant information and materials in a timely and accessible manner, format, and language the public can understand.
- Develop a government-wide policy on open data through an inclusive process, to set standards for how the government will manage and release information on the SDGs;

All stakeholders (funders and recipients) should ensure that financing and funding lines are transparent and accessible to the public; such stakeholders should include government actors at all levels, donors and philanthropic organizations, multilateral organizations and development banks, civil society organizations and networks as both recipients and financiers;

- Journalists, academia, and independent media outlets should be transparent about their donors and funding sources;
- NHRIs and other human rights actors should systematize and offer human rights information and data, including qualitative data, on the situation of marginalized people to guide SDG processes and feed into the VNRs;¹⁶⁹ and
- Stakeholders should ensure that data on marginalized people are collected and handled in an ethical and safe manner to avoid exposing them to further risks.¹⁷⁰

4c) Raise Public Awareness

All relevant stakeholders should work both independently and in collaboration to catalyze public awareness of the SDGs.¹⁷¹

Widespread public awareness of the SDGs among the general public is another key prerequisite for citizens to be able to hold their government accountable for the 2030 Agenda.¹⁷² Respondents of the Global SDG Accountability Survey ranked “low awareness of the SDGs with citizens and stakeholder” as the second most significant challenge to realizing SDG accountability.

¹⁶⁹ Danish Institute for Human Rights
¹⁷⁰ Danish Institute for Human Rights
¹⁷¹ SDG Accountability Handbook, p. 75
¹⁷² SDG Accountability Handbook, p 81
All people – including marginalized groups – should be aware of and understand the commitments their government has made under the 2030 Agenda and how they can meaningfully engage in SDG implementation and accountability processes.173

Specific actions:

- Steps should be taken by all stakeholders involved to support people’s awareness of their rights, empowerment, intrinsic value, and capacity to participate in accountability processes through awareness-raising campaigns and activities;
- Promote an understanding of existing laws and rights in relation to the SDGs as well as opportunities to participate in public consultations on SDG implementation and review – including in relation to Voluntary National Reviews (VNRs);174
- Tailor awareness-raising initiatives appropriately based on specific contexts; target audiences can include the general public, youth, women, and marginalized groups;
- Public awareness campaigns can use a wide range of new and traditional means and activities to maximize reach;
- Work in partnership and coalitions with other CSOs and stakeholders at all levels for reach and impact in raising awareness of the SDGs generally, or to promote specific opportunities for implementation and review;
- Engage and partner with the media to promote the SDGs and raise awareness on expectations for credible, inclusive, and participatory follow-up and review consultations;175

- Journalists and media practitioners can promote the SDGs to raise awareness of the Goals and targets, as well as to inform the public on current processes;
- Use the 2030 Agenda as a framing mechanism for global and country-level media development initiatives to help bring disparate groups of development and governance actors together, enhancing impact for both.

173 SDG Accountability Handbook, p 81
174 SDG Accountability Handbook, p 81
175 GFMD
V. Advance effective and inclusive monitoring and review processes for the SDGs at all levels

Ensure effective and inclusive oversight, review, and accountability mechanisms at all levels through quality data and participatory processes:

a. Empower quality, reliable, and timely data collection and reporting, particularly from alternative, non-state, and grassroots sources, to measure accurately progress on the SDGs and ensure that no one is left behind; and

b. Strengthen and improve existing monitoring processes (including the VNR process) and innovate more inclusive and effective oversight mechanisms at all levels.

5a) Empowering Inclusive Data Collection

Empower quality, reliable, and timely data collection and reporting to measure progress on the SDGs and ensure that no one is left behind, particularly from alternative, non-state, and grassroots sources

A lack of accessible data (as discussed above), or lack of diversity of data sources (i.e. from civil society or other non-official sources) presents a significant challenge to accountability for the SDGs. Non-official data – including citizen-generated data – can complement official sources of data in filling in gaps and offer a more complex and accurate picture of progress at all levels, especially when the quality, availability, or impartiality of official data is insufficient. It can ensure that people’s perspectives and experiences – including of communities or population groups that may be overlooked by official data collection practices – are documented and taken into account in SDG processes.

The use of non-official data from different sources can also help to build trust and credibility among citizens regarding the accuracy of official monitoring and reporting on SDG progress. Where official data on the SDGs are generated in a participatory manner, they can empower citizens and support a people-centered approach to accountability by ensuring that citizens themselves are engaged in reporting.

176 SDG Accountability Handbook, p. 62-63
177 SDG Accountability Handbook, p. 62-63
**Specific actions:**

- Non-official data should be considered as valid and credible as official data if the methodologies are as robust and open to public scrutiny as those used to produce official data;\(^{178}\)

- Adequately collect disaggregated data, and support and finance citizen-generated data efforts\(^{179}\) to facilitate inclusion of CSO-driven and non-state actor data collection, as well as grassroots collection at the local level:
  
  + Collect both quantitative and qualitative data, from diverse sources of knowledge (including citizens’ reporting) to help inform the current state, trends, future scenarios, and pathways towards the 2030 Agenda;

  + Engage in a human rights-based approach to data guided by the Human Rights-Based Approach to Data (HRBAD) developed by the UN Office of the High Commissioner for Human Rights (OHCHR);\(^{180}\)

  + Work in a participatory manner with marginalized groups who are often excluded from official data collection processes in order to reach those furthest behind;\(^{181}\) and

  + Facilitate youth data collection processes\(^{182}\) both collecting data on youth in all their diversity, i.e. age and gender, in relation to the SDG targets, but also enabling young people to conduct monitoring activities.

- Stakeholders should establish and foster effective partnerships in relation to data collection with civil society, national statistics offices (NSOs), NHRIs, academia, and the private sector;

- Relevant stakeholders can invest financial support and other resources to build the capacity of CSOs and grassroots initiatives to collect, process, and analyze data;

- NHRIs can use their existing mandate to facilitate participatory data collection processes and approaches to monitoring the SDGs;\(^{183}\)

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178 SDG Accountability Handbook, p. 62-63: the UN General Assembly has adopted a resolution that “recommends that national statistical systems explore ways to integrate new data sources into their systems to satisfy new data needs of the 2030 Agenda.”

179 ActionAid

180 SDG Accountability Handbook, p. 65

181 SDG Accountability Handbook, p. 64

182 ActionAid

183 SDG Accountability Handbook p. 57
Parliamentarians and legislative bodies should develop national supplementary indicators to localize the 2030 Agenda and relate the 17 SDGs and 169 targets to the national and local context. Partner with external stakeholders and national statistical bureaus to develop the national framework.

Promote and support basic data literacy by translating data into messages for the public and other accountability stakeholders or information intermediaries ('infomediaries') such as the media, social media users, civil society groups, and citizens (particularly youth).

5b) Monitoring and Review Mechanisms
Spotlight Reports, VNRs, HLPF, the Media, NHRIs Academia

Strengthen and improve formal and informal monitoring processes (including the HLPF, the VNR process, and Spotlight Reporting) and innovate more inclusive and effective accountability mechanisms at all levels across stakeholders for more robust review and oversight.

As the main mechanism for tracking progress on the SDGs at the national level and reporting on it at the global level, Voluntary National Reviews (VNRs) provide an important opportunity for countries to answer to their citizens in relation to implementation of the SDGs. The VNR process can strengthen national ownership of the SDGs, promote transparency, inclusiveness, and participation in reporting on the SDGs, and support more effective implementation of the 2030 Agenda. An effective VNR process requires inclusive avenues of engagement from the subnational/national to global levels and during all phases of the process: the initial preparation and organization; preparation of the VNR report; presentation at the HLPF; and follow-up after the HLPF. While some governments involve civil society in the VNR process, other countries exclude civil society from official processes. This unevenness makes CSO engagement at the HLPF even more relevant and necessary.

While the VNR process is the primary channel for reporting on country-level progress on the SDGs and the 2030 Agenda, civil society or

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184 Parliamentarians
185 SDG Accountability Handbook, p. 63
186 SDG Accountability Handbook, p. 35.
“Spotlight Reports” are vital to ensuring an independent, robust, and accurate assessment of progress within countries, and they provide a direct means to promote this government accountability to its citizens. Independent, public scrutiny by civil society has the potential to make sure that governments’ reports of national-level implementation of the 2030 Agenda are accurate when they are provided for regional and global monitoring processes. Alternate civil society reports also can provide key findings and make recommendations for SDG implementation at a national level. Furthermore, providing spotlight or alternate reports is a way that civil society can continue to build a positive working relationship with governments in support of the SDGs by building trust and rapport so that governments see civil society as partners to be engaged in achieving shared goals.187

Other innovative tools and cross-stakeholder partnerships also have the potential to forge more inclusive, participatory, and effective oversight driven by localization, human rights-based approaches, and legislative bodies.

i. Spotlight Reporting

- Spotlight reports should be prepared properly, in coordination with other stakeholders, and disseminated for maximum impact;188

- Spotlight reports should be prepared through a consultative process with national governments when possible. If available, national SDG platforms and national accountability platforms should coordinate this process.189

  - Support spotlight or alternate reporting and independent reviews undertaken by civil society and other stakeholder groups, particularly in circumstances when national governments are unwilling or unable to include other stakeholders in SDG implementation and review

- Spotlight reports should be disseminated in partnership with other stakeholders at the global, regional, national, and subnational levels, including government officials at all relevant levels and ministries, NHRIs, civil society groups and the media, and UN bodies, including UNDP country offices;190

  - See Civil Society Chapter for more information on Spotlight Reports.

187 SDG Accountability Report, p. 70
188 ActionAid
189 SDG Accountability Handbook, p. 71
190 SDG Accountability Handbook, p. 71
ii. Review at the Global Level: Voluntary National Reviews

- Forge more inclusive avenues to engage with the VNR process at the national and subnational levels, providing a platform of diverse views from a variety of stakeholder groups, and particularly amplifying the voices of marginalized communities;¹⁹¹

  - Governments should ensure that there are accessible entry points for civil society and other stakeholder participation at every level of the VNR process to voice their perspectives and contribute meaningfully (see recommendation II);

  - NHRIs can act as an advisor and convener of national review processes and mechanisms – particularly the VNRS;¹⁹²

- Non-state actors and civil society should engage with SDG follow-up and review mechanisms, particularly the national VNR processes, when possible and in coordination with other CSOs, to shed light on their constituencies’ issues and priorities, and call for action;¹⁹³

  - Non-state actors should participate in government consultations, when possible, or hold independent consultations when government lacks capacity, to provide inputs to the VNR report;

  - Raise awareness of the VNR among civil society and other stakeholders, including by engaging the media, to foster understanding of the VNR process and promote public interest and engagement;¹⁹⁴

- The VNR processes should be localized to include Voluntary Local Reviews at the municipal/city level, as these can be more accessible for a diverse range of civil society stakeholders;¹⁹⁵

- Forge more inclusive engagement for review at the global level, through the HLPF and other avenues, to ensure that the perspectives of civil society organizations, nonstate actors, and marginalized groups are included in the VNR process in a legitimate and representative manner at the global level¹⁹⁶ (see recommendation II);

¹⁹¹ For more, see the “engaging with the VNR Process” and “engagement at HLPF” in SDG Accountability Handbook
¹⁹² SDG Accountability Handbook p. 57
¹⁹³ Danish Institute for Human rights
¹⁹⁴ SDG Accountability Handbook, p. 36.
¹⁹⁵ ActionAid
¹⁹⁶ SDG Accountability Handbook, p. 36.
Highlight reporting by nonstate actors (including spotlight reporting), target media reporting to amplify voices of civil society, and host events for dialogue as a platform for advocacy, exchange, and learning;

Governments should include CSOs that participated in the VNR process at the national level to present as part of the official VNR delegations at the HLPF, if possible, or solicit verbal and written inputs from all stakeholders in the preparation of VNR reports;

CSOs attending the HLPF in an official or independent capacity should consider organizing activities and events, disseminating spotlight reports, and look to CSO coalitions, such as the TAP Network, for other opportunities to present spotlight reports at official HLPF events and side events.

Pursue follow-up activities to promote accountability for the SDGs following a country’s VNR presentation at the HLPF:

Debriefing process: outcomes of the VNRs should be shared in an appropriate and digestible manner with stakeholders at national and subnational levels;

Engage with governments to follow-up on the main findings of VNRs and to discuss plans for future SDG implementation and review; and

Governments should adopt an approach to stakeholder engagement around SDG implementation that is timely, open, transparent, informed, and iterative.

198 SDG Accountability Handbook, p. 73.
200 ActionAid
iii. Other Oversight Mechanisms

- NHRIs should conduct independent research and publish reports on SDG implementation to make the human rights links more explicit and facilitate the use of outcomes from the human rights systems to guide 2030 Agenda implementation and reporting.\(^{201}\)

  - Proactively engage in local, national, regional, and global SDG processes to ensure that human rights underpin SDG planning, programming, and reporting.\(^{202}\)

  - Help States identify opportunities to follow up on human rights recommendations in SDG processes, ensuring that the SDGs are used to promote and protect the rights of people in their country.\(^{203}\)

- CSOs should work to spread awareness of consultations or hold consultations independent of the government in cases where public officials are unable or unwilling to do so.\(^{204}\)

- Engage with international, regional, and national human rights standards, mechanisms, and forums to raise SDG-related issues and promote accountability for the 2030 Agenda in the following ways:\(^{205}\)

  - CSOs can participate in human rights reporting processes in order to bring attention to overlapping SDG issues and recommendations.\(^{206}\)

  - Participate in consultations held by governments to prepare their national report on the human rights situation in their country and/or consultations held by independent human rights experts under the Special Procedures of the UN Human Rights Council;

\(^{201}\) For more see SDG Accountability Handbook on Engaging with Human Rights Institutions and International Human Rights Mechanisms

\(^{202}\) Danish Institute for Human Rights

\(^{203}\) Danish Institute for Human Rights

\(^{204}\) SDG Accountability Handbook p. 45

For more see the SDG Accountability Handbook: Promoting Inclusive Government Consultations

\(^{205}\) The Danish Institute for Human Rights provides a helpful step-by-step guide on how to use human rights reporting in VNRs that may also be useful to CSOs wishing to use human rights information to inform SDG review processes at national and/or subnational levels. “Human Rights Guide to the SDGs” here: http://sdg.humanrights.dk

\(^{206}\) SDG Accountability Handbook, p. 41
Directly report on SDG-related situations, participating in review sessions and/or providing independent reports on a country’s human rights situation in relation to the SDGs.207

The media, independent journalists, and monitoring/reporting CSOs can act as a watchdog, generating evidence on the performance of public officials, and holding governments accountable:

- Fact-check, counter misinformation, and expose the sources of disinformation;

Practice investigative journalism to uncover global corruption, expose crime and corruption so the public can hold authorities to account, and facilitate efforts to mobilize citizens around anti-corruption agendas (e.g. Panama Papers, Paradise Papers);208

Parliamentarians should establish a clear responsibility structure for SDG oversight to institutionalize roles within parliament structures and mainstream SDG targets in all governing processes:

- Establish a new formal committee, and/or standardized operating procedures (SOPs) to support the systematic consideration of SDGs; and

- Implement an SDG screening mechanism for legislation to enhance policy coherence and alignment with the 2030 Agenda.209

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207 SDG Accountability Handbook p. 57
208 For more see SDG Accountability Handbook: Engaging with the Media
209 Parliamentarians
For more see SDG Accountability Handbook: Working with Government Institutions